

Exhibit 1N: Transfer of the Adhansia assets from Purdue Pharma (Canada) to Purdue in 2018

On October 11, 2018, Purdue entered into an asset purchase agreement with Purdue Pharma (Canada) for the Adhansia assets.

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (this “Agreement”) is made and entered into this 11th day of October, 2018 by and among Purdue Pharma, a Canadian limited partnership (“Seller”), and Purdue Pharma L.P., a Delaware limited partnership (“Buyer”). Seller and Buyer are each a “Party” and, collectively, the “Parties”.

WITNESSETH:

WHEREAS, Seller desires to sell, and Buyer desires to acquire, the Business (as defined below);

WHEREAS, Seller owns the Transferred Assets (as defined below);

WHEREAS, the Parties hereto desire that (a) Seller sells and transfers the Transferred Assets to Buyer, and (b) Buyer assumes the Assumed Liabilities (as defined below), in each case upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and undertakings contained herein, subject to and on the terms and conditions herein set forth, and intending to be bound hereby, the Parties agree as follows:

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According to the asset purchase agreement, Purdue agreed to pay the following:

2.6 Purchase Price; Payments.

(a) Buyer shall pay to the account designated by Seller pursuant to this Section 2.6(a):

(i) at the Closing, an amount equal to US\$1,000,000 plus US\$2,421,495 for reimbursement of the FDA filing fee incurred by Seller in respect of the Product plus US\$1,488,071 for reimbursement of the costs Seller has incurred as of August 31, 2018 in respect of the AWE Clinical Trials, such amount in the aggregate totaling US\$4,909,566 (“Closing Payment”);

(ii) an amount equal to the costs Seller incurs in respect of the AWE Clinical Trials after August 31, 2018 in accordance with the terms of the Transition Services Agreement;

(iii) upon the earlier of (x) FDA Approval or (ii) the receipt of Regulatory Approval from the FDA, which, for greater certainty, does not include approval of a label for the Product indicating (sixteen) 16 hours of efficacy (in either case, the “FDA Expense Reimbursement Trigger Event”), an amount equal to US\$3,951,941 (“FDA Expense Reimbursement Amount”);

(iv) upon FDA Approval, an amount equal to US\$5,000,000 (“FDA Approval Payment”); and

(v) upon the First Commercial Sale, an amount equal to US\$4,000,000 (the “First Commercial Sale Payment” and together with the Closing Payment and FDA Approval Payment, the “Purchase Price”).

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As of the Petition Date, Purdue paid Purdue Pharma (Canada) \$20.2 million for the Adhansia assets.

Asset Purchase Agreement Section	Description	Paying Entity	Date	Payment Amount
§2.6.i	Purchase price paid at closing	Purdue Pharma L.P. (208)	12/12/2018	\$4,909,566
2.6.iii and 2.6.iv	FDA expense reimbursement and FDA approval	Adlon Therapeutics L.P. (258)	3/20/2019	8,951,941
§2.6.ii	Costs in respect of the AWE Clinical Trials	Adlon Therapeutics L.P. (258)	4/5/2019	2,386,059
2.6.v	First commercial sale	Adlon Therapeutics L.P. (258)	8/5/2019	4,000,000
Total				\$20,247,566

Exhibit 1N: Transfer of the Adhansia assets from Purdue Pharma (Canada) to Purdue in 2018

The SAP screenshots below illustrate the cash payments that Purdue made to Purdue Pharma (Canada) for the Adhansia assets.

2.6.i : Purchase price paid at closing - paid out of Purdue Pharma LP (#208):

Doc.Type : KZ (Vendor payment) Normal document

Doc. Number1500012597Company Code208Fiscal Year2018

Doc. Date12/03/2018Posting Date12/12/2018Period12

Calculate Tax☐

Ref.Doc.WIRE TRANSFER

Doc. CurrencyUSD

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			4,909,566.00-	
2	25	1022943	PURDUE PHARMA CANADA		GEN			4,909,566.00	

2.6.iii and 2.6.iv : FDA expense reimbursement and FDA approval payment – paid out of Adlon Therapeutics L.P. (#258)

Doc.Type : ZP (Payment posting) Normal document											
Doc. Number		2000000045		Company Code		258		Fiscal Year		2019	
Doc. Date		03/20/2019		Posting Date		03/20/2019		Period		03	
Calculate Tax		<input type="checkbox"/>									
Doc. Currency		USD									
Payment Run ID				03/20/2019 - PAY9							

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	25	1022943	PURDUE PHARMA CANADA		GEN			8,951,941.00	
2	50	100010	Cash Concentration		GEN			8,951,941.00-	

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The SAP screenshots below illustrate the cash payments that Purdue made to Purdue Pharma (Canada) for the Adhansia assets.

2.6.ii : Costs in respect of the AWE Clinical Trials – paid out of Adlon Therapeutics L.P. (#258)

Doc.Type : ZP (Payment posting) Normal document

Doc. Number2000000072Company Code258Fiscal Year2019

Doc. Date04/05/2019Posting Date04/05/2019Period04

Calculate Tax☐

Doc. CurrencyUSD

Payment Run ID04/05/2019 - PAY9

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	25	1022943	PURDUE PHARMA CANADA		GEN			2,386,059.32	
2	50	100010	Cash Concentration		GEN			2,386,059.32-	

2.6.v : First commercial sale payment – paid out of Adlon Therapeutics L.P. (#258)

Doc.Type : ZP (Payment posting) Normal document					
Doc. Number	2000000219	Company Code	258	Fiscal Year	2019
Doc. Date	08/05/2019	Posting Date	08/05/2019	Period	08
Calculate Tax	<input type="checkbox"/>				
Doc. Currency	USD				
Payment Run ID	08/05/2019 - PAY15				

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	25	1022943	PURDUE PHARMA CANADA		GEN			4,000,000.00	
2	50	100010	Cash Concentration		GEN			4,000,000.00-	

Exhibit 10: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

On October 1, 2010, Purdue extended an existing loan from 2000 (the "2000 Loan") with E.R.G. Realty Inc. for \$3.35 million at 3.28% interest. The 2000 Loan had a balance of \$3.45 million at 6% interest as of its maturity date on September 30, 2010.

PROMISSORY NOTE

\$3,350,000

October 1, 2010

FOR VALUE RECEIVED, the undersigned, E.R.G. Realty, Inc., a New York corporation (the "Borrower"), hereby promises to pay to the order of Purdue Pharma L.P., a Delaware limited partnership (the "Lender"), the principal sum of Three Million Three Hundred Fifty Thousand Dollars (\$3,350,000) on September 30, 2020 (the "Maturity Date") as provided herein.

The Borrower also promises to pay interest on the unpaid principal amount hereof from time to time outstanding, from the date hereof until payment in full, at the rate of 3.28% per annum, calculated on the basis of a 365-day year, such interest to be payable quarterly on each March 31st, June 30th, September 30th and December 31st commencing December 31, 2010 (each a "Payment Date").

All accrued and unpaid interest hereon shall be due and payable upon the day that all principal is due and payable (whether on the Maturity Date or otherwise).

Exhibit 10: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

As part of the loan extension, E.R.G. Realty Inc. notified Purdue of a \$100,000 principal payment that would reduce the outstanding amount from the original \$3.45 million principal balance to \$3.35 million.

From: [REDACTED]
Sent: Tuesday, August 03, 2010 11:54 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: ERG - Status

Tony,

As per the e-mail below, \$3,350,000.00 will be the balance of loan between ERG Realty Inc. and Purdue Pharma LP on 10/01/2010.

Best regards,
[REDACTED]

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

From 2008 to 2018. E.R.G. Realty Inc. paid \$5.1 million in principal and interest to Purdue.

Year	Principal	Interest ¹	Total
2008	\$ 200,000	\$ 227,330	\$ 427,330 ²
2009	200,000	215,930	415,930 ²
2010	100,000	137,927	237,927
2011	100,000	134,310	234,310
2012	250,000	106,892	356,892
2013	250,000	98,400	348,400
2014	250,000	90,200	340,200
2015	250,000	82,000	332,000
2016	275,000	74,002	349,002
2017	275,000	64,780	339,780
2018	1,700,009 ³	59,602	1,759,611
Total	\$3,850,009	\$1,291,373	\$5,141,382

¹Interest is presented in accordance with the timing of actual cash settlements.

²Includes principal and interest payments made in 2008 and 2009 that predate the extension of the 2000 loan.

³2018 principal repayment includes the reversal of a misclassified \$9 telephone charge per SAP.

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

According to PPLP's accounting records in SAP (SAP company code 208), PPLP recorded principal payments from E.R.G. Realty Inc. in G/L account 102512 (Current Assets – Pharma Technologies Inc.) until December 2009 and, afterwards, in G/L account 102550 (Long Term Asset – Due From ERG).

G/L Account Company Code		102512 208	Pharma Technologies Inc.										
CoCd	DocumentNo	Patng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	208	100001964	31.12.2000	31.12.2000	12	2000/12	SA		HISTORICAL DATA	102512	Historical data load	4.600.000,00	USD
<input type="checkbox"/>	208	100004643	31.01.2001	31.01.2001	1	2001/01	SA		HISTORICAL DATA	102512	Historical data load	50.000,00	USD
<input type="checkbox"/>	208	100004649	31.03.2001	31.03.2001	3	2001/03	SA		HISTORICAL DATA	102512	Historical data load	50.000,00	USD
<input type="checkbox"/>	208	100000004	31.12.2001	31.12.2001	12	2001/12	SA		HISTORICAL DATA	102512	Historical data load	4.500.000,00	USD
<input type="checkbox"/>	208	100001960	31.12.2001	31.12.2001	12	2001/12	AB		HISTORICAL DATA	102512	Historical data load	4.500.000,00	USD
<input type="checkbox"/>	208	100016596	31.10.2002	31.10.2002	10	2002/10	SA		AMF 102002 10	102512	E.R.G. Realty, Inc; ck #517	50.000,00	USD
<input type="checkbox"/>	208	100012290	31.07.2003	31.07.2003	7	2003/07	SA		7/03 MISC. BANK	102512	"ERG Realty, Inc; ck #522"	50.000,00	USD
<input type="checkbox"/>	208	100059309	23.02.2005	23.02.2005	2	2005/02	SA		BANK DEPOSITS: 0	102512	E.R.G. Realty LP; ck #536	150.000,00	USD
<input type="checkbox"/>	208	100065526	31.08.2005	06.09.2005	8	2005/08	SA		8/12/05 BANK DEP	102512	ERG Realty; ck #541	50.000,00	USD
<input type="checkbox"/>	208	100069411	31.12.2005	31.12.2005	12	2005/12	SA		12/20/05 BANK DE	102512	"E.R.G. Realty, Inc; ck #544; loan repayment"	50.000,00	USD
<input type="checkbox"/>	208	100001707	21.04.2006	21.04.2006	4	2006/04	SA		4/14/06 BANK DEP	102512	"E.R.G. Realty, Inc; ck #548; return of loan"	50.000,00	USD
<input type="checkbox"/>	208	100004906	19.06.2006	19.06.2006	6	2006/06	SA		208 DEPOSIT 6/13	102512	"E.R.G. Realty, Inc; ck #550; return of loan"	25.000,00	USD
<input type="checkbox"/>	208	100006947	31.07.2006	31.07.2006	7	2006/07	SA		7/18/2006 DEPOSIT	102512	"E.R.G. Realty, Inc; ck #551; loan repayment"	50.000,00	USD
<input type="checkbox"/>	208	100010932	31.10.2006	31.10.2006	10	2006/10	SA		10/20/06 DEP: 20	102512	"ERG Realty, Inc; ck #554; loan repayment"	50.000,00	USD
<input type="checkbox"/>	208	100015040	29.01.2007	29.01.2007	1	2007/01	SA		1/5/07 MISC. DEP	102512	"E.R.G. Realty, Inc; ck #561; loan repayment"	25.000,00	USD
<input type="checkbox"/>	208	100022546	28.06.2007	28.06.2007	6	2007/06	SA		MISC. BANK DEPOS	102512	"ERG Realty, Inc; ck #571"	50.000,00	USD
<input type="checkbox"/>	208	100025920	17.09.2007	17.09.2007	9	2007/09	SA		MISC. BANK DEPOS	102512	"ERG Realty, Inc; ck #677; Loan payment"	50.000,00	USD
<input type="checkbox"/>	208	100035311	31.03.2008	31.03.2008	3	2008/03	SA		DEPOSITS	102512	ERG Realty, Inc; ck #590	50.000,00	USD
<input type="checkbox"/>	208	100039935	18.06.2008	18.06.2008	6	2008/06	SA		6/10/2008 MISC.	102512	"ERG Realty, Inc; ck #592"	75.000,00	USD
<input type="checkbox"/>	208	100047412	22.12.2008	22.12.2008	12	2008/12	SA		12/17/2008 BANK	102512	"ERG Realty, Inc; ck # 1002"	75.000,00	USD
<input type="checkbox"/>	208	100050283	18.03.2009	18.03.2009	3	2009/03	SA		3/17/2009 MISC.	102512	"ERG Realty, Inc; ck # 1009; Loan Repayment"	50.000,00	USD
<input type="checkbox"/>	208	100060161	09.10.2009	09.10.2009	10	2009/10	SA		10/7/2009 BANK D	102512	"E.R.G. Realty, Inc; ck # 1018; loan repayment"	100.000,00	USD
<input type="checkbox"/>	208	100063766	31.12.2009	31.12.2009	12	2009/12	SA		12/24/2009 BANK	102512	"ERG Realty, Inc; ck # 1025; loan repayment"	50.000,00	USD
<input type="checkbox"/>	208	100065830	31.12.2009	31.12.2009	12	2009/12	SA		DEC09	102512	TO TRANSFER ERG TO 102550	3.450.000,00	USD
												0,00	USD
G/L Account Company Code		102550 208	ERG Realty Inc.										
CoCd	DocumentNo	Patng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	208	100065830	31.12.2009	31.12.2009	12	2009/12	SA		DEC09	102550	TO TRANSFER ERG TO 102550	3.450.000,00	USD
<input type="checkbox"/>	208	100073137	15.08.2010	17.08.2010	8	2010/08	SA			102550	8/9/2010 LOAN REPAYMENT	100.000,00	USD
<input type="checkbox"/>	208	100089908	08.08.2011	11.08.2011	8	2011/08	SA			102550	8/2/2011 INTEREST ON INTEREST BEARING LOAN	134.309,92	USD
<input type="checkbox"/>	208	100089908	08.08.2011	11.08.2011	8	2011/08	SA			102550	8/3/2011 PRINCIPAL PAYMENT ON INTEREST BEARING LOAN	100.000,00	USD
<input type="checkbox"/>	208	100090652	31.08.2011	07.09.2011	8	2011/08	SA		EL 090711 22	102550	Reclass interest to the correct account	134.309,92	USD
<input type="checkbox"/>	208	100106666	23.08.2012	28.08.2012	8	2012/08	SA			102550	FUNDING from ERG REALTY, INC.	250.000,00	USD
<input type="checkbox"/>	208	100126790	31.08.2013	03.09.2013	8	2013/08	SA			102550	FUNDING from ERG REALTY, INC.	250.000,00	USD
<input type="checkbox"/>	208	100138185	31.08.2014	03.09.2014	8	2014/08	SA		CTW550 08252014	102550		250.000,00	USD
<input type="checkbox"/>	208	100151478	31.08.2015	02.09.2015	8	2015/08	SA		CWS	102550		250.000,00	USD
<input type="checkbox"/>	208	100157708	30.04.2016	27.04.2016	4	2016/04	SA			102550		9,00	USD
<input type="checkbox"/>	208	100160546	31.08.2016	01.09.2016	8	2016/08	SA		CWS	102550		275.000,00	USD
<input type="checkbox"/>	208	100160888	31.08.2016	06.09.2016	8	2016/08	SA		2510.40 ADG JE	102550		33,16	USD
<input type="checkbox"/>	208	100163045	30.11.2016	05.12.2016	11	2016/11	SA		EL 120516 25	102550		33,16	USD
<input type="checkbox"/>	208	100163910	31.12.2016	13.01.2017	12	2016/12	SA		ERG LOAN	102550	Reclass to correct account	9,00	USD
<input type="checkbox"/>	208	100169260	31.08.2017	01.09.2017	8	2017/08	SA		CWS	102550		275.000,00	USD
<input type="checkbox"/>	208	100170293	30.11.2017	14.11.2017	11	2017/11	SA		1117	102550	To correct JE 100163910	9,00	USD
<input type="checkbox"/>	208	100176306	31.08.2018	04.09.2018	8	2018/08	SA		CWS	102550		275.000,00	USD
<input type="checkbox"/>	208	100177118	31.10.2018	05.11.2018	10	2018/10	SA		LT 1018	102550	To adj for Loan Repayment plus interest	1.425.009,00	USD
												0,00	USD

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

According to PPLP's accounting records in SAP (SAP company code 208), PPLP recorded accrued interest payments from E.R.G. Realty Inc. in G/L account 103090 (Accrued Interest Income). Accrued interest from September 2017 to September 2018 is illustrated below (i.e., the amount paid in 2018 per the next slide).


G/L Account Line Item Display										
										
G/L Account 103090 Accrued Interest Income Company Code 208										
	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	9	2017/09	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Sept 2017	4.583,01	USD
<input type="checkbox"/>	10	2017/10	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Oct 2017	4.735,78	USD
<input type="checkbox"/>	11	2017/11	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Nov 2017	4.583,01	USD
<input type="checkbox"/>	12	2017/12	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Dec 2017	4.735,78	USD
<input type="checkbox"/>	1	2018/01	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Jan 2018	4.735,78	USD
<input type="checkbox"/>	2	2018/02	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan Feb 2018	4.277,48	USD
<input type="checkbox"/>	3	2018/03	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan March 2018	4.735,78	USD
<input type="checkbox"/>	4	2018/04	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan April 2018	4.583,01	USD
<input type="checkbox"/>	5	2018/05	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan May 2018	4.735,78	USD
<input type="checkbox"/>	6	2018/06	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan June 2018	4.583,01	USD
<input type="checkbox"/>	7	2018/07	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan July 2018	4.735,78	USD
<input type="checkbox"/>	8	2018/08	SA		ERG LOAN	103090	GEN	Interest Income ERG Loan August 2018	4.735,78	USD
<input type="checkbox"/>	9	2018/09	SA		RK 0918 03	103090	GEN	Interest Income ERG Loan 09.2018	3.841,64	USD
<input type="checkbox"/>	*								59.601,62	USD

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

Cash payments were recognized as follows in PPLP's accounting records in SAP. 2018 principal and interest payments are illustrated below.

Company	Account Number	Account Description	DR	CR
550	100010	Cash Concentration		\$ (1,428,842)
550	200010	Accounts Payable I/C	\$ 1,428,842	
208	100010	Cash Concentration	\$ 1,428,842	
208	103090	Accrued Interest Income		\$ (1,428,842)
Company	Account Number	Account Description	DR	CR
550	100010	Cash Concentration		\$ (275,000)
550	102208	Purdue Pharma L.P.	\$ 275,000	
208	100010	Cash Concentration	\$ 275,000	
208	102550	ERG Realty Inc.		\$ (275,000)
Company	Account Number	Account Description	DR	CR
550	100010	Cash Concentration		\$ (55,760)
550	205080	Accrued Interest	\$ 55,760	
208	100010	Cash Concentration	\$ 55,760	
208	103090	Accrued Interest Income		\$ (55,760)

550: ERG Realty Inc.
208: Purdue Pharma L.P.

Total interest paid in 2018 equals \$59,602. The discrepancy is due to \$3,841.64 of interest included in the final principal payments per SAP.

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

The entries for the final 2018 principal payment appear in SAP as follows:

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100176835	Company Code	208	Fiscal Year	2018
Doc. Date	08.10.2018	Posting Date	07.10.2018	Period	10
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	CWS	Overall No.	0100176835208 18		
Doc. Currency	USD				
Doc. Hdr Text	CTW208 10012018-10072018				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
41	40	100010	Cash Concentration		GEN			1.428.841,64	LOAN REPAYMENT PLUS INTEREST 1.425MM PRINCIPAL 384
107	50	103090	Accrued Interest Inc		GEN			1.428.841,64-	LOAN REPAYMENT PLUS INTEREST 1.425MM PRINCIPAL 384

Doc.Type : KZ (Vendor payment) Normal document					
Doc. Number	1500000023	Company Code	550	Fiscal Year	2018
Doc. Date	02.10.2018	Posting Date	03.10.2018	Period	10
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	LICEA100218				
Doc. Currency	USD				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			1.428.841,64-	
2	25	7010011	PURDUE PHARMA LP		GEN			1.428.841,64	WIRE CLEARING

Vendor	7010011	<input checked="" type="checkbox"/> PURDUE PHARMA LP	G/L Acc	200010
Company Code	550	ONE STAMFORD FORUM		
ERG Realty Incorporated	STAMFORD	Doc. no.	1500000023	
Line Item 2 / Outgoing payment / 25				
Amount	1.428.841,64	USD		
Tax code				
W.tax base	1.428.841,64	USD	W.tax exempt	0,00
			W.Tax Code	07

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

The entries for the scheduled 2018 principal and interest payments appear in SAP as follows:

CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy
Itm	PK Account	Account short text	Assignment	Tx	Amount	Text	
208	100176306	2018 SA	04.09.2018	31.08.2018	CWS	USD	
1	40 100010	Cash Concentration	20180904		275.000,00	PARTIAL LOAN REPAYMENT CREDIT REF ATS OF 18/08/28	
2	50 102550	ERG Realty Inc.	20180904		275.000,00-		
504	100003993	2018 SA	04.09.2018	31.08.2018	CWS	USD	
1	50 100010	Cash Concentration	20180904		118.749,99-	CORP PAY	
2	40 102550	ERG Realty Inc.	20180904		118.749,99		
550	100000366	2018 SA	04.09.2018	31.08.2018	CWS	USD	
1	50 100010	Cash Concentration	20180904		275.000,00-	PARTIAL LOAN REPAYMENT CREDIT REF ATS OF 18/08/28	
2	50 100010	Cash Concentration	20180904		55.760,00-	ACCRUED INTEREST PAYMENT CREDIT REF ATS OF 18/08/28	
3	40 100010	Cash Concentration	20180904		118.749,99	CORP PAY	
4	40 205080	Accr. Interest	20180904		55.760,00	ACCRUED INTEREST PAYMENT CREDIT REF ATS OF 18/08/28	
5	40 102208	Purdue Pharma L.P.	20180904		275.000,00		
6	50 102504	Terramar Foundation	20180904		118.749,99-		
208	100176304	2018 SA	04.09.2018	31.08.2018	CWS	USD	
6	40 100010	Cash Concentration	20180904		55.760,00	ACCRUED INTEREST PAYMENT DEBIT REF NONREF	
17	50 100010	Cash Concentration	20180904		21.275,71-	Load # 024734	
18	50 100010	Cash Concentration	20180904		136.605,13-	AC40063014 PURDUE PHARMA LP CIGNA MEDICAL INSUUS	
19	40 100086	Restrict Cash Chase	20180904		203,75	INTEREST PAYMENT	
20	50 100400	Temp. Invest. Chase	20180904		50.000.000,00-	UNITED STATES TREASURY BILLS UNITED S	
21	50 103040	AR Other	20180904		138.657,45-	8612132537	
22	50 103090	Accrued Interest Inc	20180904		55.760,00-	ACCRUED INTEREST PAYMENT DEBIT REF NONREF	

Exhibit 10: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

The final loan repayment of \$1,428,841.64 includes \$3,841,64 of interest as shown below.¹
The \$9 misclassified telephone charge mentioned on slide 194 is included to reconcile with the October 2018 principal repayment of \$1,425,009.

Doc.Type : KR (Vendor invoice) Normal document					
Doc. Number	1900000055	Company Code	550	Fiscal Year	2018
Doc. Date	02.10.2018	Posting Date	02.10.2018	Period	10
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	LICEA100218				
Doc. Currency	USD				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	31	7010011	PURDUE PHARMA LP		GEN			1.428.841,64-	REPAY LOAN PLUS INTEREST DUE
2	40	102550	ERG Realty Inc.		GEN			1.425.000,00	
3	40	103090	Accrued Interest Inc		GEN			3.841,64	

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100177118	Company Code	208	Fiscal Year	2018
Doc. Date	05.11.2018	Posting Date	31.10.2018	Period	10
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	LT 1018				
Doc. Currency	USD				
Doc. Hdr Text	Adj JE				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	102550	ERG Realty Inc.		GEN			1.425.009,00-	To adj for Loan Repayment plus interest
2	40	103090	Accrued Interest Inc		GEN			1.425.000,00	To adj for Loan Repapment plus interest
3	40	700010	Interest Income	2000208	GEN			9,00	To adj for Loan Repapment plus interest

G/L Account		102550	ERG Realty Inc.		
Company Code		208			

	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	8	2018/08	SA		CWS	102550	GEN		275.000,00-	USD
<input type="checkbox"/>	10	2018/10	SA		LT 1018	102550	GEN	To adj for Loan Repayment plus interest	1.425.009,00-	USD
*									1.700.009,00-	USD

¹\$1,428,841.64 - \$3,841.64 = \$1,425,000.00

Exhibit 1O: Intercompany transfers between E.R.G. Realty Inc. and Purdue pursuant to a loan

The entries for the 2008 principal repayment and interest payment appear in SAP as follows:

G/L Account		102512	Pharma Technologies Inc.										
Company Code		208											
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	208 100035311	31.03.2008	31.03.2008	3	2008/03	SA		DEPOSITS	102512	GEN	ERG Realty, Inc; ck #590	50.000,00-	USD
<input type="checkbox"/>	208 100039935	18.06.2008	18.06.2008	6	2008/06	SA		6/10/2008 MISC.	102512	GEN	"ERG Realty, Inc; ck #592"	75.000,00-	USD
<input type="checkbox"/>	208 100047412	22.12.2008	22.12.2008	12	2008/12	SA		12/17/2008 BANK	102512	GEN	"ERG Realty, Inc; ck # 1002"	75.000,00-	USD
*												200.000,00-	USD

G/L Account		101040	A/R Clearing (Trade Accounts Receivable)										
Company Code		208											
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	208 100039935	18.06.2008	18.06.2008	6	2008/06	SA		6/10/2008 MISC.	101040	GEN	"ERG Realty, Inc; ck #591"	57.608,22-	USD
<input type="checkbox"/>	208 100035311	31.03.2008	31.03.2008	3	2008/03	SA		DEPOSITS	101040	GEN	ERG Realty, Inc; ck #589; interest	57.591,78-	USD
<input type="checkbox"/>	208 100043947	24.09.2008	24.09.2008	9	2008/09	SA		9/19/2008 MISC.	101040	GEN	"ERG Realty, Inc; ck #594; Interest 6/1/2008 - 8/3	56.408,22-	USD
<input type="checkbox"/>	208 100047412	22.12.2008	22.12.2008	12	2008/12	SA		12/17/2008 BANK	101040	GEN	"ERG Realty, Inc; ck # 1001; Interest 9/1/2008 - 1	55.721,91-	USD
*												227.330,13-	USD

Exhibit 1P: Intercompany transfers between various IACs and Purdue for accounting, HR, and other services

The October 19, 2018 MDL Presentation states that PPLP provided certain IACs accounting, HR, and other services. Per discussion with Purdue and TXP, no amounts were ever charged to these entities for such services.



Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

From January 1, 2008 to September 15, 2019, certain foreign IACs purchased \$56.6 million of finished goods from Purdue, including [REDACTED] in freight and [REDACTED] in markups ([REDACTED] markups from 2011 to 2015 and [REDACTED] markups from 2016 to 2019). Markups between 2008-2010 for foreign markets were extrapolated based on costs and markups in the US Market for those individual products. In 2011, pricing was consolidated and streamlined to ensure that costs were sufficiently covered by product sales.

IAC	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
MUNDIPHARMA DC B.V.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,768	\$ 1,665,224	\$ 1,418,696	\$ 3,983,688
Mundipharma Laboratories GmbH	1,970,427	1,714,390	1,945,014	2,125,956	2,513,596	2,210,809	17,858,921	7,989,780	5,624,451	3,620,237	2,227,170	1,335,646	51,136,397
MUNDIPHARMA LATAM GMBH	-	-	-	-	-	-	-	-	203,239	273,617	242,015	161,927	880,798
MUNDIPHARMA MEA GMBH	-	-	-	-	-	-	-	-	293,932	49,899	35,667	2,228	381,725
MUNDIPHARMA NEAR EAST GMBH	-	-	-	-	-	-	-	-	83,687	52,455	27,083	84,649	247,874
MUNDIPHARMA RESEARCH LIMITED	-	-	-	-	-	-	-	727	-	-	-	-	727
Purdue Pharma (Canada)	-	-	-	9,325	3,694	-	-	351	-	-	-	-	13,370
Total	\$ 1,970,427	\$ 1,714,390	\$ 1,945,014	\$ 2,135,280	\$ 2,517,290	\$ 2,210,809	\$ 17,858,921	\$ 7,990,859	\$ 6,205,309	\$ 4,895,976	\$ 4,197,159	\$ 3,003,145	\$ 56,644,578

Per discussions with Purdue, there are no manufacturing supply agreements with the Mundipharma entities that support the sales of finished products. There are, however, invoices reflecting the sales of finished products and the terms upon which the sales were made (see slide 207 for additional detail).

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

SAP provides support for total payments received through Virtual Distribution Co. (SAP company code 999) and G/L account 403000 (Foreign Sales).¹

G/L Account Company Code		403000 999		Foreign Sales									
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	999 92473941	06/10/2019	06/10/2019	6	2019/06	ZD		0000905446	403000	ORF		51,356.16-	USD
<input type="checkbox"/>	999 92473942	06/10/2019	06/10/2019	6	2019/06	ZD		0000905444	403000	ORF		79,004.16-	USD
<input type="checkbox"/>	999 92473943	06/10/2019	06/10/2019	6	2019/06	ZD		0000911037	403000	ORF		2,328.00-	USD
<input type="checkbox"/>	999 92476704	06/13/2019	06/13/2019	6	2019/06	ZD		0000913415	403000	DLM		130.77-	USD
<input type="checkbox"/>	999 92476705	06/13/2019	06/13/2019	6	2019/06	ZD		0000913312	403000	ORM		1,964.00-	USD
<input type="checkbox"/>	999 92476706	06/13/2019	06/13/2019	6	2019/06	ZD		0000915866	403000	ORM		73.65-	USD
<input type="checkbox"/>	999 92476707	06/13/2019	06/13/2019	6	2019/06	ZD		0000917359	403000	ORM		49.10-	USD
<input type="checkbox"/>	999 92477412	06/17/2019	06/17/2019	6	2019/06	ZD		0000901437	403000	ORF		13,350.00-	USD
<input type="checkbox"/>	999 92477413	06/17/2019	06/17/2019	6	2019/06	ZD		0000901436	403000	ORF		31,640.00-	USD
<input type="checkbox"/>	999 92477415	06/17/2019	06/17/2019	6	2019/06	ZD		0000915975	403000	ORF		156,100.00-	USD
<input type="checkbox"/>	999 92478370	06/19/2019	06/19/2019	6	2019/06	ZD		0070001734	403000	GEN		725.00-	USD
<input type="checkbox"/>	999 92478371	06/19/2019	06/19/2019	6	2019/06	ZD		0070001735	403000	GEN		22,620.50-	USD
<input type="checkbox"/>	999 92480419	06/24/2019	06/24/2019	6	2019/06	ZD		0000905984	403000	ORF		151,650.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		2,400.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		5,830.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		7,910.00-	USD
<input type="checkbox"/>	999 92487025	07/08/2019	07/08/2019	7	2019/07	ZD		0000905986	403000	ORF		128,475.00-	USD
<input type="checkbox"/>	999 92490914	07/15/2019	07/15/2019	7	2019/07	ZD		0000910547	403000	ORF		29,250.00-	USD
<input type="checkbox"/>	999 92492399	07/16/2019	07/16/2019	7	2019/07	ZD		0070001736	403000	GEN		45,798.50-	USD
<input type="checkbox"/>	999 92492400	07/16/2019	07/16/2019	7	2019/07	ZD		0070001737	403000	GEN		31,502.65-	USD
<input type="checkbox"/>	999 92492909	07/17/2019	07/17/2019	7	2019/07	ZD		0070001739	403000	GEN		3,955.40-	USD
<input type="checkbox"/>	999 92492915	07/17/2019	07/17/2019	7	2019/07	ZD		0070001738	403000	GEN		1,045.00-	USD
<input type="checkbox"/>	999 92492916	07/17/2019	07/17/2019	7	2019/07	ZD		0070001740	403000	GEN		906.00-	USD
<input type="checkbox"/>	999 92497011	07/25/2019	07/25/2019	7	2019/07	ZD		0070001742	403000	GEN		31,876.04-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		1,149.60-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		6,984.00-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		948.00-	USD
<input type="checkbox"/>	999 92498021	07/29/2019	07/29/2019	7	2019/07	ZD		0000917712	403000	ORF		7,920.00-	USD
<input type="checkbox"/>	999 92498022	07/29/2019	07/29/2019	7	2019/07	ZD		0000912816	403000	ORF		35,432.00-	USD
<input type="checkbox"/>	999 92498022	07/29/2019	07/29/2019	7	2019/07	ZD		0000912816	403000	ORF		5,928.00-	USD
<input type="checkbox"/>	999 92499529	07/31/2019	07/31/2019	7	2019/07	ZD		0070001743	403000	GEN		8,397.33-	USD
<input type="checkbox"/>	999 92500308	08/01/2019	08/01/2019	8	2019/08	ZD		0070001744	403000	GEN		2,655.00-	USD
<input type="checkbox"/>	999 92502667	08/06/2019	08/06/2019	8	2019/08	ZD		0070001745	403000	GEN		1,424.42-	USD
<input type="checkbox"/>	999 92502668	08/06/2019	08/06/2019	8	2019/08	ZD		0070001746	403000	GEN		2,107.38-	USD
<input type="checkbox"/>	999 92502671	08/06/2019	08/06/2019	8	2019/08	ZD		0070001747	403000	GEN		7,147.70-	USD
<input type="checkbox"/>	999 92510894	08/22/2019	08/22/2019	8	2019/08	ZD		0000926078	403000	DLM		4,224.50-	USD
<input type="checkbox"/>	999 92511701	08/26/2019	08/26/2019	8	2019/08	ZD		0000911344	403000	ORF		89,245.44-	USD
<input type="checkbox"/>	999 92511709	08/26/2019	08/26/2019	8	2019/08	ZD		0000915553	403000	ORF		11,230.00-	USD
<input type="checkbox"/>	999 92516690	09/04/2019	09/04/2019	9	2019/09	ZD		0070001749	403000	GEN		14,537.90-	USD
<input type="checkbox"/>	999 92516694	09/04/2019	09/04/2019	9	2019/09	ZD		0070001748	403000	ORF		7,940.00-	USD
<input type="checkbox"/>	999 92521222	09/12/2019	09/12/2019	9	2019/09	ZD		0070001750	403000	GEN		1,125.00-	USD
<input type="checkbox"/>	999 92521228	09/12/2019	09/12/2019	9	2019/09	ZD		0070001751	403000	GEN		6,975.08-	USD
<input type="checkbox"/>	*											56,644,577.90-	USD

¹Screenshot does not include all entries – abbreviated version shown.

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

SAP provides support for total payments received through Virtual Distribution Co. (SAP company code 999) and G/L account 403000 (Foreign Sales) in 2008.¹

G/L Account		403000		Foreign Sales									
Company Code		999											
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	999 90712875	23.09.2008	23.09.2008	9	2008/09	ZD		0000319132	403000	OXY		11.190,00-	USD
<input type="checkbox"/>	999 90714533	29.09.2008	29.09.2008	9	2008/09	ZD		0000310589	403000	OXY		37.200,00-	USD
<input type="checkbox"/>	999 90714533	29.09.2008	29.09.2008	9	2008/09	ZD		0000310589	403000	OXY		32.760,00-	USD
<input type="checkbox"/>	999 90714533	29.09.2008	29.09.2008	9	2008/09	ZD		0000310589	403000	OXY		31.040,00-	USD
<input type="checkbox"/>	999 90714533	29.09.2008	29.09.2008	9	2008/09	ZD		0000310589	403000	OXY		15.460,00-	USD
<input type="checkbox"/>	999 90723910	30.10.2008	30.10.2008	10	2008/10	ZD		0000331120	403000	OXY		1.522,00-	USD
<input type="checkbox"/>	999 90723910	30.10.2008	30.10.2008	10	2008/10	ZD		0000331120	403000	OXY		9.660,00-	USD
<input type="checkbox"/>	999 90723910	30.10.2008	30.10.2008	10	2008/10	ZD		0000331120	403000	OXY		3.710,00-	USD
<input type="checkbox"/>	999 90724382	03.11.2008	03.11.2008	11	2008/11	ZD		0000331119	403000	MSC		960,30-	USD
<input type="checkbox"/>	999 90724382	03.11.2008	03.11.2008	11	2008/11	ZD		0000331119	403000	MSC		1.351,35-	USD
<input type="checkbox"/>	999 90727245	12.11.2008	12.11.2008	11	2008/11	ZD		0000331121	403000	OXY		75.375,00-	USD
<input type="checkbox"/>	999 90727245	12.11.2008	12.11.2008	11	2008/11	ZD		0000331121	403000	OXY		130.800,00-	USD
<input type="checkbox"/>	999 90727245	12.11.2008	12.11.2008	11	2008/11	ZD		0000331121	403000	OXY		38.944,00-	USD
<input type="checkbox"/>	999 90727246	12.11.2008	12.11.2008	11	2008/11	ZD		0070000576	403000	GEN		3.868,00-	USD
<input type="checkbox"/>	999 90727247	12.11.2008	12.11.2008	11	2008/11	ZD		0070000577	403000	GEN		5.112,54-	USD
<input type="checkbox"/>	999 90727248	12.11.2008	12.11.2008	11	2008/11	ZD		0070000578	403000	GEN		5.022,80-	USD
<input type="checkbox"/>	999 90727249	12.11.2008	12.11.2008	11	2008/11	ZD		0070000579	403000	GEN		1.130,44-	USD
<input type="checkbox"/>	999 90727904	13.11.2008	13.11.2008	11	2008/11	ZD		0070000575	403000	GEN		7.180,85-	USD
<input type="checkbox"/>	999 90728276	17.11.2008	17.11.2008	11	2008/11	ZD		0000326475	403000	SNS		93.994,20-	USD
<input type="checkbox"/>	999 90729878	20.11.2008	20.11.2008	11	2008/11	ZD		0000321627	403000	SNS		7.138,80-	USD
<input type="checkbox"/>	999 90729879	20.11.2008	20.11.2008	11	2008/11	ZD		0000323885	403000	OXY		22.320,00-	USD
<input type="checkbox"/>	999 90729879	20.11.2008	20.11.2008	11	2008/11	ZD		0000323885	403000	OXY		15.120,00-	USD
<input type="checkbox"/>	999 90729879	20.11.2008	20.11.2008	11	2008/11	ZD		0000323885	403000	OXY		58.200,00-	USD
<input type="checkbox"/>	999 90729879	20.11.2008	20.11.2008	11	2008/11	ZD		0000323885	403000	OXY		27.055,00-	USD
<input type="checkbox"/>	999 90729879	20.11.2008	20.11.2008	11	2008/11	ZD		0000323885	403000	OXY		2.283,00-	USD
<input type="checkbox"/>	999 90729880	20.11.2008	20.11.2008	11	2008/11	ZD		0000335926	403000	SNS		1.189,80-	USD
<input type="checkbox"/>	999 90730340	21.11.2008	21.11.2008	11	2008/11	ZD		0000325695	403000	SNS		72.577,80-	USD
<input type="checkbox"/>	999 90732177	01.12.2008	01.12.2008	12	2008/12	ZD		0070000583	403000	GEN		4.863,34-	USD
<input type="checkbox"/>	999 90732178	01.12.2008	01.12.2008	12	2008/12	ZD		0070000584	403000	GEN		2.364,54-	USD
<input type="checkbox"/>	999 90735276	11.12.2008	11.12.2008	12	2008/12	ZD		0000322480	403000	OXY		291,76-	USD
<input type="checkbox"/>	999 90735276	11.12.2008	11.12.2008	12	2008/12	ZD		0000322480	403000	OXY		1.294,00-	USD
<input type="checkbox"/>	999 90735276	11.12.2008	11.12.2008	12	2008/12	ZD		0000322480	403000	OXY		2.848,80-	USD
<input type="checkbox"/>	999 90735276	11.12.2008	11.12.2008	12	2008/12	ZD		0000322480	403000	OXY		2.442,24-	USD
<input type="checkbox"/>	999 90735276	11.12.2008	11.12.2008	12	2008/12	ZD		0000322480	403000	OXY		2.269,50-	USD
<input type="checkbox"/>	999 90735277	11.12.2008	11.12.2008	12	2008/12	ZD		0000324377	403000	OXY		753,75-	USD
<input type="checkbox"/>	999 90735277	11.12.2008	11.12.2008	12	2008/12	ZD		0000324377	403000	OXY		2.374,00-	USD
<input type="checkbox"/>	999 90735277	11.12.2008	11.12.2008	12	2008/12	ZD		0000324377	403000	OXY		781,50-	USD
<input type="checkbox"/>	999 90735277	11.12.2008	11.12.2008	12	2008/12	ZD		0000324377	403000	OXY		1.941,00-	USD
<input type="checkbox"/>	999 90735277	11.12.2008	11.12.2008	12	2008/12	ZD		0000324377	403000	OXY		5.673,75-	USD
<input type="checkbox"/>	999 90735716	15.12.2008	15.12.2008	12	2008/12	ZD		0000328661	403000	OXY		53.154,00-	USD
<input type="checkbox"/>	999 90735716	15.12.2008	15.12.2008	12	2008/12	ZD		0000328661	403000	OXY		14.448,00-	USD
<input type="checkbox"/>	999 90735716	15.12.2008	15.12.2008	12	2008/12	ZD		0000328661	403000	OXY		1.661,80-	USD
*												1.970.426,62-	USD

¹Screenshot does not include all entries – abbreviated version shown.

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

SAP provides support for total payments received through Virtual Distribution Co. (SAP company code 999) and G/L account 403000 (Foreign Sales) in 2019.¹

G/L Account Company Code		403000 999		Foreign Sales									
CoCd	DocumentNo	Postng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	999 92473941	06/10/2019	06/10/2019	6	2019/06	ZD		0000905446	403000	ORF		51,356.16-	USD
<input type="checkbox"/>	999 92473942	06/10/2019	06/10/2019	6	2019/06	ZD		0000905444	403000	ORF		79,004.16-	USD
<input type="checkbox"/>	999 92473943	06/10/2019	06/10/2019	6	2019/06	ZD		0000911037	403000	ORF		2,328.00-	USD
<input type="checkbox"/>	999 92476704	06/13/2019	06/13/2019	6	2019/06	ZD		0000913415	403000	DLM		130.77-	USD
<input type="checkbox"/>	999 92476705	06/13/2019	06/13/2019	6	2019/06	ZD		0000913312	403000	ORM		1,964.00-	USD
<input type="checkbox"/>	999 92476706	06/13/2019	06/13/2019	6	2019/06	ZD		0000915866	403000	ORM		73.65-	USD
<input type="checkbox"/>	999 92476707	06/13/2019	06/13/2019	6	2019/06	ZD		0000917359	403000	ORM		49.10-	USD
<input type="checkbox"/>	999 92477412	06/17/2019	06/17/2019	6	2019/06	ZD		0000901437	403000	ORF		13,350.00-	USD
<input type="checkbox"/>	999 92477413	06/17/2019	06/17/2019	6	2019/06	ZD		0000901436	403000	ORF		31,640.00-	USD
<input type="checkbox"/>	999 92477415	06/17/2019	06/17/2019	6	2019/06	ZD		0000915975	403000	ORF		156,100.00-	USD
<input type="checkbox"/>	999 92478370	06/19/2019	06/19/2019	6	2019/06	ZD		0070001734	403000	GEN		725.00-	USD
<input type="checkbox"/>	999 92478371	06/19/2019	06/19/2019	6	2019/06	ZD		0070001735	403000	GEN		22,620.50-	USD
<input type="checkbox"/>	999 92480419	06/24/2019	06/24/2019	6	2019/06	ZD		0000905984	403000	ORF		151,650.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		2,400.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		5,830.00-	USD
<input type="checkbox"/>	999 92487024	07/08/2019	07/08/2019	7	2019/07	ZD		0000911038	403000	ORF		7,910.00-	USD
<input type="checkbox"/>	999 92487025	07/08/2019	07/08/2019	7	2019/07	ZD		0000905986	403000	ORF		128,475.00-	USD
<input type="checkbox"/>	999 92490914	07/15/2019	07/15/2019	7	2019/07	ZD		0000910547	403000	ORF		29,250.00-	USD
<input type="checkbox"/>	999 92492399	07/16/2019	07/16/2019	7	2019/07	ZD		0070001736	403000	GEN		45,798.50-	USD
<input type="checkbox"/>	999 92492400	07/16/2019	07/16/2019	7	2019/07	ZD		0070001737	403000	GEN		31,502.65-	USD
<input type="checkbox"/>	999 92492909	07/17/2019	07/17/2019	7	2019/07	ZD		0070001739	403000	GEN		3,955.40-	USD
<input type="checkbox"/>	999 92492915	07/17/2019	07/17/2019	7	2019/07	ZD		0070001738	403000	GEN		1,045.00-	USD
<input type="checkbox"/>	999 92492916	07/17/2019	07/17/2019	7	2019/07	ZD		0070001740	403000	GEN		906.00-	USD
<input type="checkbox"/>	999 92497011	07/25/2019	07/25/2019	7	2019/07	ZD		0070001742	403000	GEN		31,876.04-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		1,149.60-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		6,984.00-	USD
<input type="checkbox"/>	999 92498020	07/29/2019	07/29/2019	7	2019/07	ZD		0000916746	403000	ORF		948.00-	USD
<input type="checkbox"/>	999 92498021	07/29/2019	07/29/2019	7	2019/07	ZD		0000917712	403000	ORF		7,920.00-	USD
<input type="checkbox"/>	999 92498022	07/29/2019	07/29/2019	7	2019/07	ZD		0000912816	403000	ORF		35,432.00-	USD
<input type="checkbox"/>	999 92498022	07/29/2019	07/29/2019	7	2019/07	ZD		0000912816	403000	ORF		5,928.00-	USD
<input type="checkbox"/>	999 92499529	07/31/2019	07/31/2019	7	2019/07	ZD		0070001743	403000	GEN		8,397.33-	USD
<input type="checkbox"/>	999 92500308	08/01/2019	08/01/2019	8	2019/08	ZD		0070001744	403000	GEN		2,655.00-	USD
<input type="checkbox"/>	999 92502667	08/06/2019	08/06/2019	8	2019/08	ZD		0070001745	403000	GEN		1,424.42-	USD
<input type="checkbox"/>	999 92502668	08/06/2019	08/06/2019	8	2019/08	ZD		0070001746	403000	GEN		2,107.38-	USD
<input type="checkbox"/>	999 92502671	08/06/2019	08/06/2019	8	2019/08	ZD		0070001747	403000	GEN		7,147.70-	USD
<input type="checkbox"/>	999 92510894	08/22/2019	08/22/2019	8	2019/08	ZD		0000926078	403000	DLM		4,224.50-	USD
<input type="checkbox"/>	999 92511701	08/26/2019	08/26/2019	8	2019/08	ZD		0000911344	403000	ORF		89,245.44-	USD
<input type="checkbox"/>	999 92511709	08/26/2019	08/26/2019	8	2019/08	ZD		0000915553	403000	ORF		11,230.00-	USD
<input type="checkbox"/>	999 92516690	09/04/2019	09/04/2019	9	2019/09	ZD		0070001749	403000	GEN		14,537.90-	USD
<input type="checkbox"/>	999 92516694	09/04/2019	09/04/2019	9	2019/09	ZD		0070001748	403000	ORF		7,940.00-	USD
<input type="checkbox"/>	999 92521222	09/12/2019	09/12/2019	9	2019/09	ZD		0070001750	403000	GEN		1,125.00-	USD
<input type="checkbox"/>	999 92521228	09/12/2019	09/12/2019	9	2019/09	ZD		0070001751	403000	GEN		6,975.08-	USD
*												3,003,145.14-	USD

¹Screenshot does not include all entries – abbreviated version shown.

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

Per discussions with Purdue, SAP company code 999 (Virtual Distribution Co.) is an internal SAP accounting code that consolidates invoices from various customers. The invoices are then grouped and settled via combined wire transfer. The transactions are swept through journal entry (monthly sweep entry) and charged to each applicable PPLP company. For example, sales to foreign IACs relating to a March 12, 2019 payment were recognized as follows:

Company Code	Account Number	Account Description	DR	CR
999	403000	Foreign Sales		\$ (9,370)
999	101015	AR I/C (SD and Manual Billings)	\$ 9,370 ¹	
999	101015	Invoice 0000884963	\$ 9,370	
999	101015	Invoice 0000882418	24,880	
999	101015	Invoice 0000877620	66,785	
999	101015	Invoice 0000882538	36,180	
999	101015	PD WT 3/12/19		\$ (137,215)
999	101045	A/R Clrng (NonTrade)	\$ 137,190	
999	660080	Bank Service Charge	25	
208	100010	Cash Concentration	\$ 137,190	
208	102999	Virtual Company		\$ (137,190)

999: Virtual Distribution Co.

208: Purdue Pharma L.P.

¹November 11, 2018 \$9,370 foreign sale invoice paid as part of the March 12, 2019 \$137,215 payment.

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

These entries appear in SAP as follows:

Doc.Type : ZD (Customer invoice) Normal document					
Doc. Number	92373531	Company Code	999	Fiscal Year	2018
Doc. Date	18.11.2018	Posting Date	18.11.2018	Period	11
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	0000884963				
Doc. Currency	USD				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	122973	Mundipharma Laborato					9.370,00	11/28 em [REDACTED] AP./TD
2	50	403000	Foreign Sales		ORF			9.370,00-	

Customer	122973	<input type="checkbox"/>	Mundipharma Laboratories GmbH	G/L Acc	101015
CoCode	999		St. Alban Rheinweg 74		
Virtual Distribution Co.	Basel		Doc. No.	92373531	
Line Item 1 / Invoice / 01					
Amount	9.370,00		USD		
Tax code	<input type="checkbox"/>				

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

These entries appear in SAP as follows:

Customer		122973	
Company Code		999	
Name		Mundipharma Laboratories GmbH	
City		Basel	

ment	Ref.key 2	Reference	Typ	Pstng Date	Doc. Date	Net due dt	Amt in loc.cur.	Clrng doc.	RCd	Arrear	Text
<input type="checkbox"/>		PD WT 3/12/19	DZ	13.03.2019	12.03.2019	12.03.2019	137.215,00-	1400168604		1	
<input type="checkbox"/> 3/12/19-sv		0000882538	ZD	18.11.2018	18.11.2018	18.03.2019	36.180,00	1400168604		5-	11/28 em AP./TD
<input type="checkbox"/> 3/12/19-sv		0000884963	ZD	18.11.2018	18.11.2018	18.03.2019	9.370,00	1400168604		5-	11/28 em AP./TD
<input type="checkbox"/> 3/12/19-sv		0000882418	ZD	18.11.2018	18.11.2018	18.03.2019	24.880,00	1400168604		5-	11/28 em AP./TD
<input type="checkbox"/> 3/12/19-sv		0000877620	ZD	18.11.2018	18.11.2018	18.03.2019	66.785,00	1400168604		5-	11/28 em AP./TD
							0,00				

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	101045	A/R Clrng (NonTrade)		GEN			137.190,00	
2	40	660080	Bank Service Charges	2100999	GEN			25,00	Bank Service Charge
3	15	122973	Mundipharma Laborato					137.215,00-	

G/L account document	
Overall No.	0100179022208 19 Doc. Currency USD

CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy
Itm	PK	Account	Account short text	Assignment	Tx	Amount	Text
109	100016253	2019 SA	27.03.2019	17.03.2019	CWS	USD	
208	100179022	2019 SA	27.03.2019	17.03.2019	CWS	USD	
24	40	100010	Cash Concentration	20190327		137.190,00	CH1704835013503332001 MUNDIPHARMA LABORATORIES GMB
132	50	102999	Virtual Company	20190327		137.190,00-	
999	100171092	2019 SA	27.03.2019	17.03.2019	CWS	USD	
1	50	101045	A/R Clrng (NonTrade)	20190327		137.190,00-	CH1704835013503332001 MUNDIPHARMA LABORATORIES GMB
2	40	102208	Purdue Pharma L.P.	20190327		137.190,00	

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

Sales information on a detailed level, including the IAC to whom the finished products were sold and the respective amounts, are obtained by querying the sales data in SAP company code 999 (Virtual Distribution Co.) using SAP Business Warehouse ("SAP BW"). The query results can then be analyzed to obtain totals by product and customer, and can be traced back to SAP via the billing document number.

For example, a portion of the query results on sales to foreign IACs in 2008 are shown below,¹ along with the pivot table calculating aggregate sales which tie back to total sales of finished product for 2008 (highlighted) on the previous slides.

Filter		Table											
Billing doc. date		Company Cod	Dist Company	Product	Company cod	Company Name	Billing document	Billing doc. d	Plant Name	Sold to Name	Ship to name	Subtotal 2	Cost
Billing document		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644964	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 3,496.88	\$ 0.00
Billing type		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644965	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 2,733.85	\$ 0.00
Company Code		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644966	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 1,903.13	\$ 0.00
Created on		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644967	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 1,310.00	\$ 0.00
Key Figures		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644968	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 1,676.37	\$ 0.00
Material		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644969	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 3,159.67	\$ 0.00
Plant		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90644970	12/9/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 1,866.75	\$ 0.00
Profit Center		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90645694	1/30/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 2,445.58	\$ 0.00
Sales Organization	999 999	999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90676647	5/22/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 3,344.20	\$ 0.00
Ship-To Party		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90676648	5/22/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 964.08	\$ 0.00
Sold-to party		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90676649	5/22/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 7,000.53	\$ 0.00
		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90676650	5/22/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 1,058.90	\$ 0.00
		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90685667	6/25/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 2,010.88	\$ 0.00
		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90685668	6/25/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 3,304.64	\$ 0.00
		999	Virtual Distribution	Gen Non-Product Sp	#	Not assigned	90690820	7/15/2008	Purdue Pharmaceuticals L.P.	Mundipharma Laboratories GmbH		\$ 2,738.03	\$ 0.00

Row Labels	Sales	Cost of Products	Cost of Freight
Mundipharma Laboratories GmbH	\$ 1,970,426.62	\$ 2,465,952.07	\$ 73,253.22
Gen Non-Product Spec	\$ 73,253.22	\$ -	\$ 73,253.22
MS Contin	\$ 14,011.10	\$ 11,395.54	
Oxycontin	\$ 1,478,538.50	\$ 2,194,164.03	
Senokot S	\$ 404,623.80	\$ 260,392.50	
Grand Total	\$ 1,970,426.62	\$ 2,465,952.07	\$ 73,253.22

¹Some columns have been hidden for ease of presentation.

Exhibit 1Q: Intercompany transfers between foreign IACs and Purdue for finished products

A portion of the query results on sales to foreign IACs in 2019 are shown below,¹ along with the pivot table calculating aggregate sales which tie back to total sales of finished product under SAP company code 999 for 2019 (highlighted) on slides 203 and 206.

Filter		Table											
Billing doc. date		Company Code	Company Name	Profit Center Name	Company Name 2	Billing document	Billing doc. date	Material Name	Plant Name	Sold-to-Party Name	Ship-to-Party Name	Subtotal 2	Cost
Billing document		999	Virtual Distributio	Dilaudid Mundi	Purdue Pharma L.P.	92434709	3/21/2019	Dilaudid 2 mg 1	Purdue Pharmaceut	MUNDIPHARMA NEAR EAST GMB		\$ 724.20	\$ 724.20
Billing type		999	Virtual Distributio	Dilaudid Mundi	Purdue Pharma L.P.	92434710	3/21/2019	Dilaudid 2 mg 1	Purdue Pharmaceut	MUNDIPHARMA NEAR EAST GMB		\$ 1,207.00	\$ 1,207.00
Company Code		999	Virtual Distributio	Dilaudid Mundi	Purdue Pharma L.P.	92476704	6/13/2019	Dilaudid 4 mg 1	Purdue Pharmaceut	MUNDIPHARMA NEAR EAST GMB		\$ 130.77	\$ 130.77
Created on		999	Virtual Distributio	Dilaudid Mundi	Purdue Pharma L.P.	92510894	8/22/2019	Dilaudid 2 mg 1	Purdue Pharmaceut	MUNDIPHARMA NEAR EAST GMB		\$ 4,224.50	\$ 4,224.50
Key Figures		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92430108	3/12/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA NEAR EAST GMB		\$ 1,000.00	\$ 0.00
Material		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92430110	3/12/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA DC B.V.		\$ 3,492.54	\$ 0.00
Plant		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92430111	3/12/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA DC B.V.	MUNDIPHARMA KOREA LTD	\$ 12,320.18	\$ 0.00
Profit Center		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92439066	4/1/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA MEA GMBH		\$ 1,000.00	\$ 0.00
Sales Organization	999 999	999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462045	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA COLOMBIA SAS	\$ 8,526.35	\$ 0.00
Ship-To Party		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462046	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA COLOMBIA SAS	\$ 2,949.21	\$ 0.00
Sold-to party		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462047	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA BRASIL PRODUTOS	\$ 5,184.37	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462048	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA DE MEXICO S DE R.L. DE	\$ 5,939.32	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462049	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH		\$ 2,668.50	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462050	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA COLOMBIA SAS	\$ 5,899.33	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462051	5/14/2019	FREIGHT	Purdue Pharmaceut	Mundipharma Laboratories GmbH	MUNDIPHARMA DE MEXICO S DE R.L. DE	\$ 8,153.87	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462052	5/14/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA DC B.V.	NARCOTICS CONTROL DIVISION	\$ 5,677.90	\$ 0.00
		999	Virtual Distributio	Gen Non-Product Spei	Not assigned	92462053	5/14/2019	FREIGHT	Purdue Pharmaceut	MUNDIPHARMA DC B.V.	MUNDIPHARMA DISTRIBUTION GMBH	\$ 3,837.40	\$ 0.00

Year	2019
Sold-to-Name	Sales
MUNDIPHARMA DC B.V.	\$ 1,418,696.40
Mundipharma Laboratories GmbH	\$ 1,335,646.11
MUNDIPHARMA LATAM GMBH	\$ 161,926.51
MUNDIPHARMA MEA GMBH	\$ 2,227.50
MUNDIPHARMA NEAR EAST GMBH	\$ 84,648.62
Grand Total	\$ 3,003,145.14

¹Some columns have been hidden for ease of presentation.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

On December 15, 2005, PPLP and PALP entered into a license agreement expenses agreement ("LAEA").

LICENSE AGREEMENT EXPENSES AGREEMENT

This AGREEMENT ("Agreement"), made as of December 15, 2005, by and between Pharma Associates L.P., a Delaware limited partnership ("PALP"), and Purdue Pharma L.P., a Delaware limited partnership ("PPLP").

WHEREAS, PPLP, as successor in interest to The Purdue Pharma Company, assigned, transferred and conveyed to PALP all of PPLP's rights under various license agreements for the manufacture, distribution, use and/or sale of oxycodone preparations ("License Agreements") but retained all of PPLP's obligations under the License Agreements; and

WHEREAS, PALP accepted such assignment, transfer and conveyance and agreed to reimburse PPLP for all of PPLP's costs and expenses, as determined by PPLP, that either arise out of or are allocable to the License Agreements (the "License Agreement Expenses");

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

The LAEA detailed the calculation of annual payments due by PALP to PPLP. Pursuant to the following provisions in the LAEA, PALP was entitled to its costs plus a \$50,000 profit:

1. The amount of the License Agreement Expenses payable by PALP to PPLP each taxable year shall be deemed to be equal to the following amount:

(a) the sum of

- (i) the amount of all royalties accrued by PALP for such taxable year under all such rights assigned, transferred and conveyed to PALP under the License Agreements and
- (ii) the amount of any adjustment to PALP's income for such taxable year pursuant to section 481 of the Internal Revenue Code of 1986, as amended,

(b) less the sum of

- (i) PALP's accrued expenses for the taxable year other than the License Agreement Expenses ("Other Expenses") for such taxable year and
- (ii) \$50,000.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

Between January 1, 2008 and September 15, 2019, \$621.7 million in foreign IAC royalties was received by PALP, PPLP, and Purdue Transdermal Technologies ("PTT") through G/L account 700530 (Foreign Income Royalty).

Company	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Pharma Associates L.P. (PALP)	\$ (62,563,773)	\$ (66,755,870)	\$ (73,040,536)	\$ (78,196,084)	\$ (66,261,934)	\$ (32,972,225)	\$ (32,995,881)	\$ (13,959,680)	\$ (19,989,856)	\$ (15,280,326)	\$ (14,913,594)	\$ (10,789,229)	\$ (487,718,987)
Plus Revenue	(3,194,463)	-	-	-	-	-	-	-	-	-	-	-	(3,194,463)
Less Expenses	(957,689)	188,736	152,888	153,341	141,892	105,263	105,477	115,249	94,875	125,341	95,835	46,459	367,668
Net to PPLP from PALP	(66,715,925)	(66,567,134)	(72,887,648)	(78,042,743)	(66,120,042)	(32,866,962)	(32,890,404)	(13,844,430)	(19,894,981)	(15,154,985)	(14,817,759)	(10,742,769)	(490,545,782)
PPLP from IACs (other than PALP)	(8,905,540)	(9,381,367)	(11,748,950)	(13,170,417)	(17,698,845)	(13,561,427)	(12,626,432)	(24,054,993)	(16,320,965)	-	-	-	(127,468,937)
Purdue Transdermal Tech (PTT)	-	-	-	-	-	(1,931,435)	(845,702)	(952,575)	26,822	-	-	-	(3,702,890)
Total	\$ (75,621,465)	\$ (75,948,501)	\$ (84,636,599)	\$ (91,213,160)	\$ (83,818,887)	\$ (48,359,824)	\$ (46,362,538)	\$ (38,851,998)	\$ (36,189,124)	\$ (15,154,985)	\$ (14,817,759)	\$ (10,742,769)	\$ (621,717,608)

Note: The amounts above for 2010, 2016, and 2017 reconcile to The October 19, 2018 MDL Presentation when excluding revenue received from [REDACTED] (discussed in a subsequent slide) and deductions under the LAEA.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

SAP contains support for all payments from January 1, 2008 to September 15, 2019 for SAP company codes 304 (PALP), 208 (PPLP) and 241 (PTT) through G/L account 700530 (Royalty Income Foreign) (i.e., gross payments prior to PALP expense deductions and income from

. 1, 2

G/L Account		700530		Royalty Income Foreign										
Company Code		*												
CoCd	DocumentNo	Fstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	2018 Latam GmRH	24.96	USD	300
208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	4Q18 MBBV Japan	3,516.24	USD	128
304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
304	100002693	06/30/2019	07/01/2019	6	2019/06	SA	9001304	RC 0619	700530	GEN	1Q 19 MDC ADF	344,636.18-	USD	140
208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
208	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
304	100002711	07/31/2019	08/02/2019	7	2019/07	SA	9001304	RC 0719	700530	GEN	1Q 19 MBBV ADF Japan	56,409.46	USD	128
208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	1Q 19 MBBV ADF Japan	56,409.46	USD	128
304	100002715	08/21/2019	08/21/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	1Q 19 MLG	368,129.76	USD	134
304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	2Q 19 MLG	298,660.77	USD	134
304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	2Q 19 MBBV Japan	109,046.42-	USD	128
304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	April/May/Q1add'l 19 MDC	20,332.89-	USD	140
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MBBV Japan	386,955.66-	USD	128
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME Latam GmRH	14,166.66-	USD	300
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	1Q 19 MLG	368,129.76	USD	134
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	2Q 19 MBBV Japan	109,046.42-	USD	128
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	April/May/Q1add'l 19 MDC	20,332.89-	USD	140
208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	2Q 19 MLG	298,660.77	USD	134
*												644,593,636.62-	USD	

¹Screenshot does not include all entries – abbreviated version shown.

²\$22.9 million of the \$644.6 million reflected herein is the result of "double-counting" of royalties in PPLP's and PALP's books and records for 2018 and 2019--i.e., both PPLP and PALP recognized the same \$14.9 million and \$10.8 million in royalties for 2018 and 2019, respectively, in their books and records. After accounting for this "double-counting," as well as the [REDACTED] and expenses adjustments, this SAP data reconciles with the \$621.7 million total amount reflected in the previous slide."

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

SAP contains support for all payments during 2008 for SAP company codes 304 (PALP), 208 (PPLP) and 241 (PTT) through G/L account 700530 (Royalty Income Foreign) (i.e., gross payments prior to PALP expense deductions and income from [REDACTED]).¹

G/L Account		700530	Royalty Income Foreign												
Company Code		*													
	CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Singapore	4,583,00-	USD	281
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Malaysia	500,00-	USD	380
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Philippines	11,167,00-	USD	340
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income New Zealand	18,333,00-	USD	280
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Latin America	35,583,00-	USD	300
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Israel	6,583,00-	USD	132
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Royalty Income Poland	83,00-	USD	400
<input type="checkbox"/>	304	100000602	02.12.2008	02.12.2008	12	2008/12	SA	9001304	AMB 1208 04	700530	GEN	Est. Targin Royalty - Germany MLG	156,083,00-	USD	144
<input type="checkbox"/>	304	100000603	03.12.2008	03.12.2008	12	2008/12	SA	9001304	AMB 1208 05	700530	GEN	MLG TARGIN 4Q08 ADJ	0,33-	USD	144
<input type="checkbox"/>	304	100000610	22.12.2008	22.12.2008	12	2008/12	SA	9001304	AMB 1208 12	700530	GEN	MAG 3Q08 ROYALTY PYMT IRELAND 12.08.08	10,325,62	USD	120
<input type="checkbox"/>	304	100000610	22.12.2008	22.12.2008	12	2008/12	SA	9001304	AMB 1208 12	700530	GEN	MAG 3Q08 ROYALTY PYMT CYPRUS 12.08.08	600,42	USD	320
<input type="checkbox"/>	304	100000610	22.12.2008	22.12.2008	12	2008/12	SA	9001304	AMB 1208 12	700530	GEN	MAG 3Q08 ROYALTY PYMT ARAB STATES 12.05.08	494,53	USD	360
<input type="checkbox"/>	304	100000611	23.12.2008	23.12.2008	12	2008/12	SA	9001304	AMB 1208 13	700530	GEN	NO ROYALTIES PER KIM PEETZ EMAIL 4.14.08	999,67	USD	400
<input type="checkbox"/>	304	100000617	31.12.2008	06.01.2009	12	2008/12	SA	9001304	AMB 1208 16	700530	GEN	MUNDI GES AUSTRIA ROYALTY ADJ 4Q08	13,631,35-	USD	122
<input type="checkbox"/>	304	100000617	31.12.2008	06.01.2009	12	2008/12	SA	9001304	AMB 1208 16	700530	GEN	MUND PHARMA BV NETHERLANDS ROYALTY ADJ 4Q08	44,191,96-	USD	117
<input type="checkbox"/>	304	100000619	31.12.2008	07.01.2009	12	2008/12	SA	9001304	AMB 1208 18	700530	GEN	MAS 4Q08 ROYALTY ADJ NORWAY	13,749,78-	USD	121
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	NORPHARMA 4Q08 FRANCE ROYALTY ADJ	172,389,52-	USD	118
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	NORPHARMA 4Q08 DENMARK ROYALTY ADJ	128,565,03-	USD	142
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	NORPHARMA 4Q08 SPAIN ROYALTY ADJ	55,407,89	USD	124
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	NORPHARMA 4Q08 ITALY ROYALTY ADJ	46,916,05-	USD	123
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	NORPHARMA 4Q08 BELGIUM ROYALTY ADJ	25,565,43-	USD	127
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	MAB SWEDEN 4Q08 ROYALTY ADJ	67,946,56-	USD	129
<input type="checkbox"/>	304	100000621	31.12.2008	09.01.2009	12	2008/12	SA	9001304	AMB 1208 20	700530	GEN	MUNDI GMBH GERMANY 4Q08 ROYALTY ADJ	294,899,37-	USD	144
<input type="checkbox"/>	304	100000622	31.12.2008	12.01.2009	12	2008/12	SA	9001304	AMB 1208 21	700530	GEN	MOY 4Q08 ROYALTY ADJ FINLAND	43,371,52-	USD	139
<input type="checkbox"/>	304	100000622	31.12.2008	12.01.2009	12	2008/12	SA	9001304	AMB 1208 21	700530	GEN	NAPP UK 4Q08 ROYALTY ADJ	485,087,63	USD	141
<input type="checkbox"/>	304	100000623	31.12.2008	12.01.2009	12	2008/12	SA	9001304	AMB 1208 22	700530	GEN	MAG 4Q08 ROYALTY IRELAND ADJ	19,676,80-	USD	120
<input type="checkbox"/>	304	100000623	31.12.2008	12.01.2009	12	2008/12	SA	9001304	AMB 1208 22	700530	GEN	MAG 4Q08 ROYALTY CYPRUS ADJ	2,860,90-	USD	320
<input type="checkbox"/>	304	100000624	31.12.2008	13.01.2009	12	2008/12	SA	9001304	AMB 1208 23	700530	GEN	MMG 4Q08 ROYALTY EASTERN EUROPE ADJ	206,166,34-	USD	114
<input type="checkbox"/>	304	100000628	31.12.2008	16.01.2009	12	2008/12	SA	9001304	AMB 1208 26	700530	GEN	MBEV 4Q08 JAPAN ROYALTY ADJ	705,540,32-	USD	128
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	LADENBURG 4Q08 ADJ ISRAEL	12,774,33-	USD	132
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG DECEMBER 2008 CANADA ADJ	1,003,621,17	USD	140
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 SWITZERLAND ADJ	96,516,45-	USD	260
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 NEW ZEALAND ADJ	2,056,80-	USD	280
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 AUSTRALIA ADJ	233,319,07	USD	133
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 KOREA ADJ	56,276,26-	USD	134
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 LATIN AMERICA ADJ	5,895,86	USD	300
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 PHILIPPINES ADJ	7,159,60-	USD	340
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 SINGAPORE ADJ	44,690,03	USD	281
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 MALAYSIA ADJ	6,924,01-	USD	380
<input type="checkbox"/>	304	100000632	31.12.2008	22.01.2009	12	2008/12	SA	9001304	AMB 1208 31	700530	GEN	MLG 4Q08 TARGIN OXN ADJ	160,713,45	USD	144
<input type="checkbox"/>	208	100052075	31.12.2008	26.05.2009	12	2008/12	SA	9001208	TNH 1208 49	700530	GEN	Reclass of Japan Royalty	1,119,902,62-	USD	128
<input type="checkbox"/>	304	100000725	31.12.2008	26.05.2009	12	2008/12	SA	9001304	TNH 1208 49	700530	GEN	Reclass of Japan Royalty	1,119,902,62	USD	128
<input type="checkbox"/>	*												71,469,313,33-	USD	

¹Screenshot does not include all entries – abbreviated version shown.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

SAP contains support for all payments from January 1, 2019 to September 15, 2019 for SAP company codes 304 (PALP), 208 (PPLP) and 241 (PTT) through G/L account 700530 (Royalty Income Foreign) (i.e., gross payments prior to PALP expense deductions and income from

██████████).^{1,2}

G/L Account		700530		Royalty Income Foreign													
Company Code		*															
	CoCd	DocumentNo	Fstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	2018 Latam GmBH	24.96	USD	300		
<input type="checkbox"/>	208	100179961	05/31/2019	06/05/2019	5	2019/05	SA	9001208	RC 0519	700530	GEN	4Q18 MBEV Japan	3,516.24	USD	128		
<input type="checkbox"/>	304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	304	100002691	06/30/2019	06/28/2019	6	2019/06	SA	9001304	LT 619	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	304	100002693	06/30/2019	07/01/2019	6	2019/06	SA	9001304	RC 0619	700530	GEN	1Q 19 MDC ADF	344,636.18-	USD	140		
<input type="checkbox"/>	208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	208	100180320	06/30/2019	07/08/2019	6	2019/06	SA	9001208	RC 0619	700530	GEN	1Q 19 MDC ADF	344,636.18-	USD	140		
<input type="checkbox"/>	304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	304	100002705	07/31/2019	07/31/2019	7	2019/07	SA	9001304	LT 719	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	304	100002711	07/31/2019	08/02/2019	7	2019/07	SA	9001304	RC 0719	700530	GEN	1Q 19 MBEV ADF Japan	56,409.46	USD	128		
<input type="checkbox"/>	208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	208	100180684	07/31/2019	08/07/2019	7	2019/07	SA	9001208	RC 0719	700530	GEN	1Q 19 MBEV ADF Japan	56,409.46	USD	128		
<input type="checkbox"/>	304	100002715	08/21/2019	08/21/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	1Q 19 MLG	368,129.76	USD	134		
<input type="checkbox"/>	304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	304	100002719	08/31/2019	08/31/2019	8	2019/08	SA	9001304	LT 819	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	2Q 19 MLG	298,660.77	USD	134		
<input type="checkbox"/>	304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	2Q 19 MBEV Japan	109,046.42-	USD	128		
<input type="checkbox"/>	304	100002720	08/31/2019	09/06/2019	8	2019/08	SA	9001304	RC 0819	700530	GEN	April/May/Quadd'l 19 MDC	20,332.89-	USD	140		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MDC ADF	765,964.50-	USD	140		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MBEV Japan	386,955.66-	USD	128		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME MLG ADF	215,460.75-	USD	134		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	EST ROYALTY INCOME Latam GmBH	14,166.66-	USD	300		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	1Q 19 MLG	368,129.76	USD	134		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	2Q 19 MBEV Japan	109,046.42-	USD	128		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	April/May/Quadd'l 19 MDC	20,332.89-	USD	140		
<input type="checkbox"/>	208	100181019	08/31/2019	09/09/2019	8	2019/08	SA	9001208	RC 0819	700530	GEN	2Q 19 MLG	298,660.77	USD	134		
<input type="checkbox"/>	*												21,578,457.26-	USD			

¹Total 2019 activity in account 700530 for SAP company codes 304, 208 and 241 equals \$21.6 million (\$10.8 million x 2). Per Purdue, the royalty income from 304 is mirrored on 208's accounting records starting in 2017 (PALP was taken out of the Purdue reporting group) to recognize royalty income in PPLP's accounting records.

²Screenshot does not include all entries – abbreviated version shown.

Per discussions with Purdue and TXP, expected royalties are first recorded under account 700530 (steps 1, 2, and 3) and adjusted via a true up/down to recognize actual royalties received (i.e., the \$344,636.18 adjustment). Per SAP, the estimated royalty and corresponding adjustment can be seen through intercompany accounts between individual IACs and PPLP and are settled to cash in account 103080 (Accrued Royalty Income) (steps 4 and 5). Below is an example of a 2019 royalty that was settled to cash (i.e., 3 months of royalties).

¹Screenshots do not include all entries – abbreviated versions shown.
²CWS is one of the designations in SAP for payments made to cash.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

Per discussions with Purdue and TXP, royalty settlements to PPLP from PALP are recorded through intercompany account 102208–304. From January 1, 2008 to September 15, 2019, \$628.5 million of total activity can be observed with \$499.3 million in cash settlements to PPLP from PALP.^{1,2}

Account 102208-304	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals
Prior Year Cumulative Balance	\$ (1,689,693)	\$ (2,533,635)	\$ (9,810,288)	\$ (10,397,775)	\$ (10,821,606)	\$ (6,985,733)	\$ 756,945	\$ (175,273)	\$ 2,447,071	\$ 202,801	\$ 2,277,358	\$ 775,354	
Debits	67,754,486	107,612,663	72,654,886	79,851,415	75,142,460	49,072,392	33,382,608	36,799,914	22,459,675	53,615,280	19,517,278	10,659,687	628,522,743
Credits	(68,598,427)	(114,889,316)	(73,242,373)	(80,275,246)	(71,306,587)	(41,329,713)	(34,314,826)	(34,177,571)	(24,703,944)	(51,540,723)	(21,019,282)	(13,613,798)	(629,011,807)
Ending Cumulative Balance	\$ (2,533,635)	\$ (9,810,288)	\$ (10,397,775)	\$ (10,821,606)	\$ (6,985,733)	\$ 756,945	\$ (175,273)	\$ 2,447,071	\$ 202,801	\$ 2,277,358	\$ 775,354	\$ (2,178,757)	

Royalties Adjusting Entries	\$ 2,510,311	\$ 50,101,057	\$ 846,708	\$ 339,386	\$ 4,603,872	\$ 8,604,759	\$ 1,054,666	\$ 8,416,508	\$ 5,862,662	\$ 32,495,280	\$ 6,181,523	\$ 2,843,275	\$ 123,860,007
Cash to PPLP	65,176,000	57,507,500	71,796,000	79,130,000	70,530,000	40,461,000	32,319,000	28,120,000	12,120,000	21,120,000	13,325,755	7,726,707	499,331,961
Consolidating Entries	-	-	-	9,114	-	3,910	8,942	-	-	-	-	-	21,967
Intercompany Interest	68,174	4,106	2,179	3,097	8,588	2,722	-	-	-	-	-	-	88,864
Other Charges	-	-	10,000	369,819	-	-	-	263,407	4,477,013	-	10,000	89,705	5,219,944
Total Debits	\$ 67,754,486	\$ 107,612,663	\$ 72,654,886	\$ 79,851,415	\$ 75,142,460	\$ 49,072,392	\$ 33,382,608	\$ 36,799,914	\$ 22,459,675	\$ 53,615,280	\$ 19,517,278	\$ 10,659,687	\$ 628,522,743

Royalties Adjusting Entries	\$ (68,483,735)	\$ (114,022,766)	\$ (73,129,543)	\$ (79,841,292)	\$ (71,213,468)	\$ (41,153,051)	\$ (34,092,760)	\$ (20,909,674)	\$ (20,112,363)	\$ (50,938,969)	\$ (20,999,282)	\$ (13,524,093)	\$ (608,420,996)
Cash from PPLP	(61,000)	(35,000)	(40,000)	(10,000)	(20,000)	-	-	-	(25,000)	(15,000)	(10,000)	-	(216,000)
Consolidating Entries	(32,500)	(35,109)	(15,620)	(19,542)	-	(173,941)	(222,066)	(15,409)	(8,000)	(16,328)	-	-	(538,515)
Intercompany Interest	(17,691)	(17,513)	(47,210)	(34,558)	(73,119)	(2,722)	-	-	-	-	-	-	(192,813)
Other Charges	(3,501)	(778,928)	(10,000)	(369,854)	-	-	-	(13,252,488)	(4,558,582)	(570,426)	(10,000)	(89,705)	(19,643,483)
Total Credits	\$ (68,598,427)	\$ (114,889,316)	\$ (73,242,373)	\$ (80,275,246)	\$ (71,306,587)	\$ (41,329,713)	\$ (34,314,826)	\$ (34,177,571)	\$ (24,703,944)	\$ (51,540,723)	\$ (21,019,282)	\$ (13,613,798)	\$ (629,011,807)

¹Additional miscellaneous activity includes miscategorized entries that are reversed out through corresponding credits to the intercompany account, as well as a charge related to a security bond.

²"As explained on Slide 214, PALP was to net only \$50,000 in profit each year. To this end, these "adjusting expenses" were made to ensure that PALP only retained \$50,000 in profit from the royalties, less the expenses it incurred."

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

Per SAP and between 2008-2019, PALP recognized \$487.7 million in royalties through account 700530 (Royalty Income Foreign) and received \$505.4 million in cash, settled through account 103080 (Accrued Royalty Income). PALP subsequently transferred \$499.3 million to PPLP through intercompany transactions (intercompany account 102208-304).








Per discussions with Purdue and TXP, the variance between foreign royalties on PALP's books and the respective cash settlements is due to timing discrepancies between when the royalties are recognized through the income statement (700530) and when they are settled in cash and recognized on the balance sheet (103080).¹ Additionally, the variance between cash settlements on PALP's books (103080) and cash settlements to PPLP through the intercompany account (102208-304) is due to both timing discrepancies and the use of approximation and rounding by Purdue when preparing the intercompany transfers.

G/L Account 700530 - 304 (PALP)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Grand Total
Foreign Royalties	\$ (62,563,773)	\$ (66,755,870)	\$ (73,040,536)	\$ (78,196,084)	\$ (66,261,934)	\$ (32,972,225)	\$ (32,995,881)	\$ (13,959,680)	\$ (19,989,856)	\$ (15,280,326)	\$ (14,913,594)	\$ (10,789,229)	\$ (487,718,987)
G/L Account 103080 - 304 (PALP)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Grand Total
Cash Settlements	\$ (65,183,335)	\$ (57,531,136)	\$ (71,831,495)	\$ (79,397,879)	\$ (70,570,966)	\$ (40,618,986)	\$ (32,447,141)	\$ (28,216,935)	\$ (12,009,196)	\$ (20,957,300)	\$ (14,478,006)	\$ (12,126,891)	\$ (505,369,268)
102208 - 304 (PALP) InterCo.	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Grand Total
Cash Settlements To PPLP	\$ (65,176,000)	\$ (57,507,500)	\$ (71,796,000)	\$ (79,130,000)	\$ (70,530,000)	\$ (40,461,000)	\$ (32,319,000)	\$ (28,120,000)	\$ (12,120,000)	\$ (21,120,000)	\$ (13,325,755)	\$ (7,726,707)	\$ (499,331,961)
Difference - Cash Settlements	\$ 7,335	\$ 23,636	\$ 35,495	\$ 267,879	\$ 40,966	\$ 157,986	\$ 128,141	\$ 96,935	\$ (110,804)	\$ (162,700)	\$ 1,152,251	\$ 4,400,185	\$ 6,037,306

¹The variance in the total amounts reflected above is primarily caused by differences arising from cash- vs. accrual-basis accounting. That is, royalties recognized on PALP's income statement on an accrual basis before January 1, 2008 may not be reflected in the above, but any corresponding cash settlements to PPLP after January 1, 2008 would nevertheless be recognized on its balance sheet on a cash-settled basis after January 1, 2008. Similarly, the Report accounts for royalties recognized on PALP's income statement on an accrual basis before September 15, 2019, but it does not account for any corresponding cash settlements on its balance sheet after September 15, 2019."

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

According to PALP's accounting records in SAP, PALP recognized cash settlements of \$12.1 million between January 2019 and September 15, 2019 through G/L account 103080 (Accrued Royalty Income) which reconciles to the prior slide.¹

Account number	103080	Accrued Royalty Inc.		
Company code	304	Pharma Associates L.P.		
Business area				
Fiscal year	2019			
All documents in currency	*	Display currency USD		
<div></div>				
Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				
1				
2	870,851.27	870,851.27		
3	2,510,140.27	2,510,140.27		
4				
5	1,603,767.58	1,603,767.58		
6	2,642,529.56	2,642,529.56		
7	1,104,457.52	1,104,457.52		
8	3,448,149.30	3,448,149.30		
9				
10				
11		2,728,889.74	2,728,889.74-	2,728,889.74-
12				2,728,889.74-
13				2,728,889.74-
14				2,728,889.74-
15				2,728,889.74-
16				2,728,889.74-
Total	12,179,895.50	14,908,785.24	2,728,889.74-	2,728,889.74-

¹May 2019 \$1.6 million entry includes \$53,004.14 adjustment not made to cash. Therefore, \$14,908,785.24 - \$2,728,889.74 - \$53,004.14 = \$12,126,891.36

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

According to PALP's accounting records in SAP, PALP made cash settlements to PPLP totaling \$7.7 million through intercompany account 102208-304 between January 2019 and September 15, 2019.¹ The remaining \$2.9 million of debit activity not settled to cash is related to adjusting entries made to ensure PALP records only \$50,000 of net profit, as explained on slide 213.

G/L Account		102208		Purdue Pharma L.P.									
Company Code		304											
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input type="checkbox"/>	304	100002660	03/17/2019	03/27/2019	3	2019/03	SA	CWS	102208	GEN		1,937,241.23	USD
<input type="checkbox"/>	304	100002677	04/30/2019	05/01/2019	4	2019/04	SA	CWS	102208	GEN		1,357,371.39	USD
<input type="checkbox"/>	304	100002709	07/31/2019	08/01/2019	7	2019/07	SA	CWS	102208	GEN		1,731,177.66	USD
*								CWS				5,025,790.28	USD
<input type="checkbox"/>	304	100002680	05/31/2019	05/28/2019	5	2019/05	SA	LMT 519	102208	GEN		89,704.88	USD
<input type="checkbox"/>	304	100002682	05/31/2019	05/28/2019	5	2019/05	SA	LMT 519	102208	GEN		53,004.14	USD
*								LMT 519				142,709.02	USD
<input type="checkbox"/>	304	100002699	06/30/2019	07/09/2019	6	2019/06	SA	LT 619	102208	GEN	Adj for June WT from 304 ██████████ Bank to 208 Cha ²	2,700,916.46	USD
*								LT 619				2,700,916.46	USD
<input type="checkbox"/>	304	100002667	03/31/2019	04/05/2019	3	2019/03	SA	RC 0319	102208	GEN	TO ADJ FOR PAYMENTS BY 208 FOR 304	1,357,371.39	USD
<input type="checkbox"/>	304	100002669	03/31/2019	04/05/2019	3	2019/03	SA	RC 0319	102208	GEN	TO ADJ FOR PAYMENTS BY 208 FOR 304	1,432,899.87	USD
*								RC 0319				2,790,271.26	USD
**												10,659,687.02	USD

¹\$5,025,790.28 + \$2,700,916.46 = \$7,726,706.74 , which reconciles to slide 220.

²Per Purdue, PPLP changed banks from Chase to Signature in June 2019. \$2.7 million entry settled to cash through new [REDACTED] G/L account 100065.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

In almost all years, accounting entries were made such that PALP's income (after PPLP reimbursed its expenses and collected royalties) amounted to \$50,000. In SAP, this is shown as the difference between accumulated account balances in G/L account 700530 (Foreign Royalty Income) and G/L account 800100 (Foreign Other Expenses). The accumulated balance in each account as well as the resulting \$50,000 income for 2019 are illustrated below.

Pharma Associates L.P. U.S.A.				G/L Account Balances				Time 15:24:12	Date 11/22/2019
Carryforward Periods 00-00 2019 Reporting Periods 01-09 2019								RFSSLD00/ELLISRO	Page 1
CoCd	G/L acct	Short Text	Crcy BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance	
304	608410	Management Fee	USD	0.00	0.00	11,251.00	0.00	11,251.00	
304	608491	Other Legal Expenses	USD	0.00	0.00	15,000.00	0.00	15,000.00	
304	690300	TXP Direct Cost Asse	USD	0.00	0.00	2,039.61	168.71	1,870.90	
304	700010	Interest Income	USD	0.00	0.00	0.00	31,462.42	31,462.42-	
304	700070	Purchase Discount	USD	0.00	0.00	0.00	200.00	200.00 ¹	
304	700530	Royalty Inc. Foreign	USD	0.00	0.00	3,510,262.50	15,682,038.70	12,171,776.20-	
304	800100	Foreign Other Exp.	USD	0.00	0.00	14,915,587.98	2,790,271.26	12,125,316.72	
*304			USD	0.00	0.00	18,454,141.09	18,504,141.09	50,000.00-	

¹\$12,171,776.20 - \$12,125,316.72 = \$46,459.28 shown on slide 214 under "Less Expenses" for 2019.

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

Per discussions with Purdue and TXP, in 2008 PALP recognized additional income from [REDACTED] (3rd party company), reflected in G/L account 680000 (Other Co-Development Income), that was also passed on to Purdue.

G/L Account Balances

Pharma Associates L.P.
U.S.A.
Carryforward Periods 00-00 2008 Reporting Periods 01-12 2008

G/L Account Balances

Time 16:40:02 Date 11.07.2019
RFSSLD00/SILVAFE Page 1

CoCd	G/L acct	Short Text	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
304	608410	Management Fee	USD		0,00	0,00	15.000,00	0,00	15.000,00
304	608450	External Accounting	USD		0,00	0,00	19.000,00	0,00	19.000,00
304	608491	Other Legal Expenses	USD		0,00	0,00	149.500,00	109.500,00	40.000,00
304	660040	Interest Interco	USD		0,00	0,00	37.677,57	87.896,20	50.218,63-
304	680000	Co-Development Inc.	USD		0,00	0,00	277.722,00	3.472.185,00	3.194.463,00-
304	690100	InterCo Charge/Credi	USD		0,00	0,00	19.986,60	2.750,78	17.235,82
304	700500	Export Income	USD		0,00	0,00	843.777,94	843.777,94	0,00
304	700530	Royalty Inc. Foreign	USD		0,00	0,00	12.230.290,08	74.794.063,42	62.563.773,34-
304	800000	Misc. Charge/Expense	USD		0,00	0,00	1.471,00	0,00	1.471,00
304	800100	Foreign Other Exp.	USD		0,00	0,00	68.050.012,71	1.334.087,56	66.715.925,15
*304			USD		0,00	0,00	81.644.437,90	80.644.260,90	1.000.177,00

Pharma Associates L.P.
U.S.A.
Carryforward Periods 00-00 2008 Reporting Periods 01-12 2008

G/L Account Balances

Time 16:40:02 Date 11.07.2019
RFSSLD00/SILVAFE Page 2

TOTALS FROM ALL COMPANY CODES

CoCd	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
304	USD		0,00	0,00	81.644.437,90	80.644.260,90	1.000.177,00
*	USD		0,00	0,00	81.644.437,90	80.644.260,90	1.000.177,00

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

Per SAP, between 2008 and 2019, \$161.2 million in cash settlements for royalties from multiple foreign IACs was recognized on PPLP's books and \$3.3 million in similar cash settlements for royalties was recognized on PTT's books through G/L account 103080 (Accrued Royalty Income). Analysis of the intercompany accounts for these additional IACs would entail additional work requiring a substantial amount of time, as PPLP and PTT received transfers from a large number of IACs, which would require a review of each individual intercompany account. Additionally, many of the intercompany accounts with foreign IACs contain significant other activity that would be onerous and time consuming to individually identify.

G/L Account 103080 Cash													
Settlements	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Grand Total
Purdue Pharma L.P	\$ (11,676,459)	\$ (11,254,251)	\$ (12,644,731)	\$ (12,681,862)	\$ (25,289,370)	\$ (15,163,527)	\$ (14,582,883)	\$ (19,493,163)	\$ (25,818,289)	\$ (6,341,253)	\$ (6,302,205)	\$ -	\$ (161,247,994)
Purdue Transdermal Tech	-	-	-	-	-	(1,600,665)	(415,400)	(1,102,696)	(224,371)	-	-	-	(3,343,132)
Total	\$ (11,676,459)	\$ (11,254,251)	\$ (12,644,731)	\$ (12,681,862)	\$ (25,289,370)	\$ (16,764,193)	\$ (14,998,284)	\$ (20,595,859)	\$ (26,042,660)	\$ (6,341,253)	\$ (6,302,205)	\$ -	\$ (164,591,127)

Exhibit 1R: Intercompany transfers between foreign IACs and Purdue for selling Oxycontin and other products under license agreements

AlixPartners has reviewed several Oxycontin license agreements between PPLP and Mundipharma DC B.V. dated January 1, 2017 (by country/region), as well as several Oxycontin OTR agreements between the same parties dated January 1, 2018. In addition, AlixPartners reviewed two agreements between PPLP and Mundipharma Laboratories GmbH dated January 1, 2018. The tables below summarize the countries and regions mentioned in the various license agreements.

Regions Mentioned in Agreements with Mundipharma DC B.V. Dated January 1, 2016					
Arab States	Cyprus	Germany	Jordan	Norway	South Africa
Austria	Denmark	Hong Kong	Kuwait	Phillipines	Spain
Belgium	Egypt	Iceland	Lebanon	Poland	Sweden
Cen. & East Europe	Finland	Ireland	Netherlands	Saudi Arabia	Switzerland
China	France	Italy	New Zealand	Singapore	United Kingdom

Regions Mentioned in Agreements with Mundipharma DC B.V. Dated January 1, 2018				
Australia	India ¹	Lebanon	Philippines	Thailand
Canada	Korea	Malaysia	Singapore	Vietnam

Regions Mentioned in Agreements with Mundipharma Laboratories GmbH Dated January 1, 2018	
Brazil	
Mexico	

¹The India agreement is not dated; it only contains a blank space for the day and month with the year 2017 printed thereafter.



Exhibit 2: Intercompany Transfers Between Rhodes and IACs

Exhibit 2: Intercompany transfers between Rhodes and IACs

- A. Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients
- B. Intercompany transfers between Mundipharma's LAM region and Rhodes Pharma for finished dosage products
- C. Intercompany transfers between Rhodes Pharma and Mundipharma Laboratories GMBH for theophylline

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

From January 1, 2008 to September 15, 2019, Rhodes Tech sold API to various IACs:

- Bard Pharmaceuticals Limited ("Bard," a subsidiary of Napp Pharmaceuticals Limited), oxycodone hydrochloride from 2008 to 2019 and naloxone HCl dihydrate from 2016 to 2017;
- The P.F. Laboratories Inc. ("P.F. Labs"), oxycodone hydrochloride from 2008 to 2012;
- Napp Pharmaceuticals Limited ("Napp"), oxycodone hydrochloride in 2008;
- Purdue Pharma (Canada), oxycodone hydrochloride from 2008 to 2019 and methylphenidate hydrochloride from 2015 to 2019;
- Rafa Laboratories Limited, oxycodone hydrochloride from 2009 to 2019 and naloxone HCl dihydrate in 2015;
- Modi Mundipharma Private Limited, oxycodone hydrochloride in 2011 and from 2017 to 2018; and
- Mundipharma Research Limited, oxycodone hydrochloride in 2009.

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Based on discussions with Rhodes, there is no formal agreement between Rhodes Tech and any of the IACs regarding the price of API per kilogram or minimum quantity of kilograms ordered per year. According to Rhodes, the prices at which Rhodes Tech sold API to the IACs were determined on the basis of historical market prices.

In the case of Bard, Rhodes Tech and Bard negotiated an annual price based on the price charged by [REDACTED] (a 3rd party) to Bard for oxycodone hydrochloride, while the price for naloxone HCl dihydrate was negotiated independently. There is no minimum quantity of kilograms ordered per year. For all other IACs, there is no formal agreement. In the example shown below, in 2018 Bard and Rhodes Tech negotiated a price of £975 per kilogram for Oxycodone API.

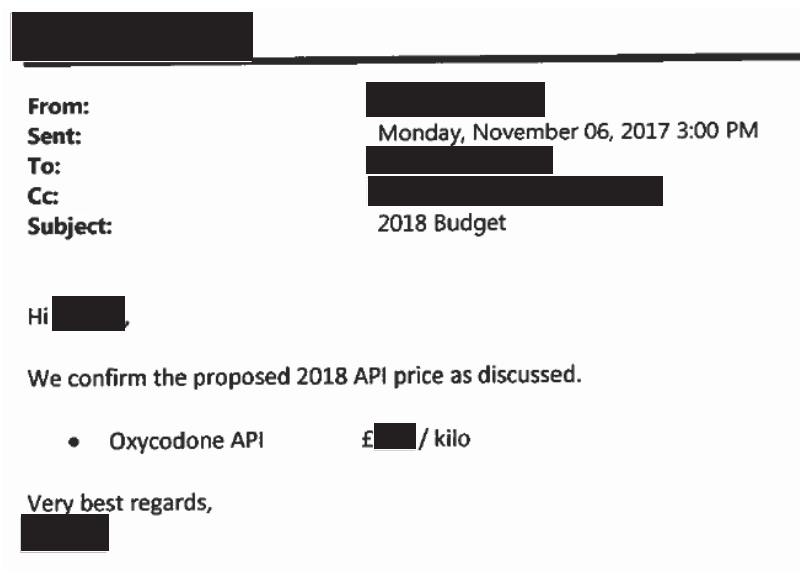


Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Bard and Rhodes Tech negotiated the following prices for 2016 through 2019 for API. Documentation supporting negotiated prices for periods prior to 2016 is not available.

[REDACTED]

From: [REDACTED]
Sent: Thursday, November 01, 2018 11:26 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: API

For the call today, here is some history for your reference
Regards
[REDACTED]

API - Selling Price	2016	2017	2018	2019 Proposed
Oxycodone	£ [REDACTED]	£ [REDACTED]	£ [REDACTED]	£ [REDACTED]
Naloxone	€ [REDACTED]	€ [REDACTED]	€ [REDACTED]	€ [REDACTED]
Morphine	N/A	N/A	N/A	

-----Original Appointment-----
From: [REDACTED]
Sent: Monday, October 29, 2018 4:18 PM
To: [REDACTED]
Subject: API
When: Thursday, November 01, 2018 4:30 PM-5:00 PM (UTC+00:00) Dublin, Edinburgh, Lisbon, London.
Where: TC

Hi [REDACTED]
In [REDACTED] absence we are happy to discuss API's
Regards
[REDACTED]

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

The following email supports discussions with Rhodes that the price paid by Bard to Rhodes Tech was based on the [REDACTED] contract price (i.e., the 5th bullet point).

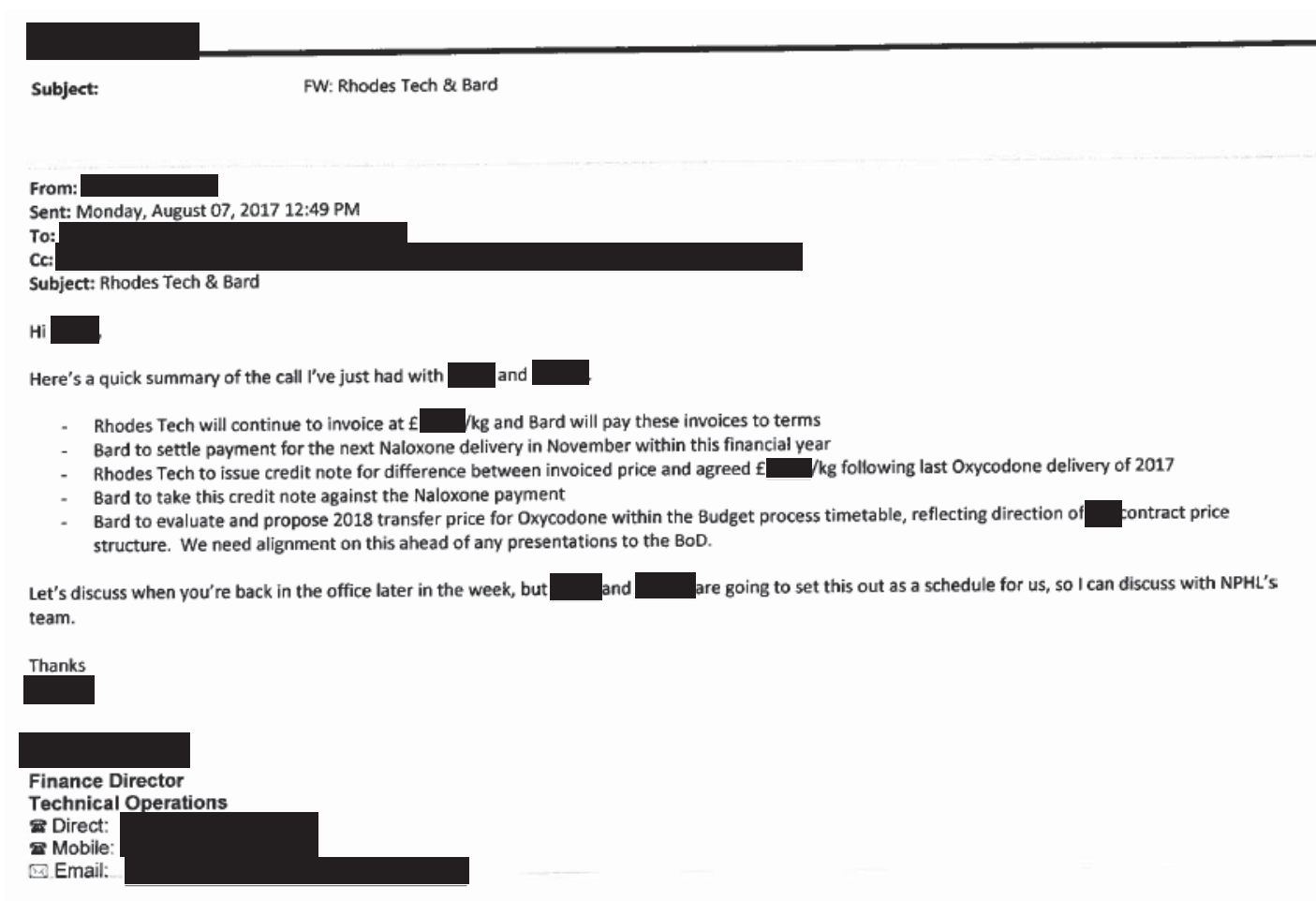


Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

This excerpt from a [REDACTED] contract illustrates that the prices paid by Bard to Rhodes Tech is consistent with the prices Bard agreed to pay to [REDACTED].

SCHEDULE 3 MINIMUM QUANTITIES & PRICES	
1. During the Contract Year 1 April 2016 to 31 March 2017:	
1.1	Subject as provided in paragraph 4 of this Schedule 3, the Customer shall purchase a combined minimum quantity of [REDACTED] of Products to Specifications [REDACTED] and/or [REDACTED] during this Contract Year.
1.2	The price for such Product during this Contract Year shall be as follows:
For [REDACTED]	of such Product - £ [REDACTED] /kg for all volume purchased.
For any additional volumes over [REDACTED]	- £ [REDACTED] /kg – for such additional volumes only.
2. During the Contract Year 1 April 2017 to 31 March 2018:	
2.1	Subject as provided in paragraph 4 of this Schedule 3, the Customer shall purchase a combined minimum quantity of [REDACTED] of Products to Specifications [REDACTED] and/or [REDACTED] during this Contract Year.
2.2	The price for such Product during this Contract Year shall be as follows:
For [REDACTED]	of such Product - £ [REDACTED] /kg for all volume purchased.
For any additional volumes over [REDACTED]	- £ [REDACTED] /kg – for such additional volumes only.
3. During the Contract Year 1 April 2018 to 31 March 2019:	
3.1	Subject as provided in paragraph 4 of this Schedule 3, the Customer shall purchase a combined minimum quantity of [REDACTED] of Products to Specifications [REDACTED] and/or [REDACTED] during this Contract Year.
3.2	The price for such Product during this Contract Year shall be as follows:
For [REDACTED]	of such Product - £ [REDACTED] /kg for all volume purchased.
For any additional volumes over [REDACTED]	- £ [REDACTED] /kg – for such additional volumes only.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

On behalf of

[REDACTED]

By: [REDACTED]

Title: General Manager

21st SEP 2016

On behalf of

BARD PHARMACEUTICALS
LIMITED

By: [REDACTED]

Title: Production Director

21 Sept 2016

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

From January 1, 2008 to September 15, 2019, Rhodes Tech recognized API sales of \$140.7 million to the various IACs.

IAC	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Bard Pharmaceuticals Limited	\$ 3,272,801	\$ 6,136,635	\$ 11,728,748	\$ 13,036,566	\$ 12,050,500	\$ 5,929,003	\$ 11,509,219	\$ 10,433,153	\$ 14,564,696	\$ 19,868,598	\$ 11,363,893	\$ 9,399,676	\$ 129,293,487
The P.F. Laboratories Inc.	3,567,370	28,835	652,692	579,415	55,046	-	-	-	-	-	-	-	4,883,358
Napp Pharmaceuticals Limited	1,931,723	-	-	-	-	-	-	-	-	-	-	-	1,931,723
Purdue Pharma (Canada)	171,358	434,200	53,329	214,961	215,135	210,547	53,754	131,508	238,031	129,414	53,244	106,310	2,011,791
Rafa Laboratories Limited	-	20,937	194,089	194,353	290,632	193,385	182,075	198,843	270,422	234,463	231,899	150,782	2,161,880
Modi-Mundi Pharma Pvt. Ltd.	-	-	-	39,189	-	-	-	-	-	-	29,675	-	68,864
Mundipharma Research Limited	-	391,934	-	-	-	-	-	-	-	-	-	-	391,934
Total	\$ 8,943,253	\$7,012,542	\$12,628,858	\$14,064,482	\$12,611,313	\$6,332,936	\$11,745,047	\$10,763,503	\$15,073,149	\$20,232,476	\$11,678,712	\$9,656,767	\$140,743,038

Note: Figures above represent amounts invoiced to the various IACs in the respective periods. Actual payments differ slightly in timing, and amounts may differ slightly due to foreign exchange fluctuation for amounts paid in currencies other than USD.

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Prior to 2009, sales of API to the various IACs from Rhodes Tech were processed as journal entries in SAP (i.e., no invoices were generated in SAP; manual invoices were created).¹ An example of such a journal entry from 2008 is illustrated below, debited to account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) under Bard's customer number (134034) and credited to account 402000 (Sales – Other) in Rhodes Tech's (SAP company code 227) accounting records in SAP.

Document Overview - Display

Doc.Type : DR (Customer invoice) Normal document
 Doc. Number 1800000011 Company Code 227 Fiscal Year 2008
 Doc. Date 17.11.2008 Posting Date 26.11.2008 Period 11
 Calculate Tax ☐
 Doc. Currency USD

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	134034	BARD PHARMACEUTICALS					1.632.899,55	Inv. #1117080XY: Oxycodone Hydrochloride USP
2	50	402000	Sales Other		OKR			1.632.899,55-	Inv. #1117080XY: Oxycodone Hydrochloride USP

Display Document: Line Item 001

Customer 134034 BARD PHARMACEUTICALS G/L Acc 101015
 CoCode 227 CAMBRIDGE SCIENCE PARK
 Rhodes Technologies CAMBRIDGE Doc. No. 1800000011

Line Item 1 / Invoice / 01
 Amount 1.632.899,55 USD
 Tax code

Additional Data
 Disc. base 1.632.899,55 Disc. amount 0,00 USD
 Payt. Terms 930 Days/percent 30 0,000 0 0,000 0
 Blne Date 17.11.2008 Invoice Ref. / / 0
 Print Block
 Payment Ref.
 Clearing 22.12.2008 / 100012364
 Assignment pd vlt 12/22/08.td
 Text Inv. #1117080XY: Oxycodone Hydrochloride USP Long text

Master records

Long Text	ChAc	DelFl	Pstg block	Crtn.block	Plan.block	G/L Acct
AR Intercompany (SD and Manual Billings)	PURD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	101015

¹There was one sale to P. F. Labs for \$985,000 processed in SAP's accounts payable module in June 2008 for which SAP automatically generated an invoice. This amount was debited to account 101016 (Accounts Receivable (Manual A/R Billings)) under P.F. Labs' customer number (1265) and credited to account 402000 (Sales – Other) on Rhodes Tech's books (SAP company code 227).

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

In December 2010, the outstanding balance of receivables under account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) in Rhodes Tech's accounting records (SAP company code 227) was transferred to account 103040 (Accounts Receivable - Other) and subsequently settled in a single cash payment.

Document Overview - Display

Doc.Type : DA (Customer document) Normal document
 Doc. Number 1600000024 Company Code 227 Fiscal Year 2010
 Doc. Date 10.12.2010 Posting Date 13.12.2010 Period 12
 Calculate Tax ☐
 Ref.Doc. PD WT 12/10/10
 Doc. Currency USD
 Doc. Hdr Text act 134034 90934570,90933

Item	FK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	103040	AR Other		GEN			3.117.911,42	
2	15	134034	BARD PHARMACEUTICALS					3.174.454,50-	
3	40	700520	Realized FX	9001227	GEN			56.543,08	

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document
 Doc. Number 100023910 Company Code 227 Fiscal Year 2010
 Doc. Date 16.12.2010 Posting Date 15.12.2010 Period 12
 Calculate Tax ☐
 Doc. Currency USD
 Doc. Hdr Text CTW 12102010 to 12152010

Item	FK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
17	50	100010	Cash Concentration		GEN			115.000,00-	FUNDING to SVC PHARMA, LP
18	50	100010	Cash Concentration		GEN			103.972,76-	CONTROL DISBURSEMENT ACCOUNT FUNDING
19	50	100010	Cash Concentration		GEN			45.000,00-	FUNDING to RHODES TECHNOLOGIES, INC. (247)
20	50	100010	Cash Concentration		GEN			7.000,00-	FUNDING to SVC PHARMA, INC.
21	50	100010	Cash Concentration		GEN			1.915,25-	CONTROL DISBURSEMENT ACCOUNT FUNDING
22	50	100530	Misc. Cash Clearing		GEN			26,20-	MISCELLANEOUS BANK DEPOSIT
23	40	100010	Cash Concentration		GEN			13.000.000,00	12/14/2010 MIC MONEY MARKET
24	40	100400	Temp. Invest. Chase		GEN			12.997.974,17	12/14/2010 MIC / SHORT-TERM INVESTMENT
25	40	100010	Cash Concentration		GEN			3.117.911,42	12/10/2010
26	40	100010	Cash Concentration		GEN			970.000,00	12/10/2010 BANK ERROR / WASH TRANSACTION
27	40	700030	Misc. Income	9000227	GEN			970.000,00	12/10/2010 BANK ERROR / WASH TRANSACTION
28	40	100010	Cash Concentration		GEN			927.000,00	12/14/2010 BANK ERROR / WASH TRANSACTION
29	40	700030	Misc. Income	9000227	GEN			927.000,00	12/14/2010 BANK ERROR / WASH TRANSACTION
30	40	100010	Cash Concentration		GEN			160.000,00	12/13/2010 BANK ERROR / WASH TRANSACTION
31	40	700030	Misc. Income	9000227	GEN			160.000,00	12/13/2010 BANK ERROR / WASH TRANSACTION
32	40	100010	Cash Concentration		GEN			24.227,07	12/10/2010
33	50	100450	BOA Money Market		GEN			13.000.000,00-	12/14/2010 MIC MONEY MARKET
34	50	100010	Cash Concentration		GEN			12.997.974,17-	12/14/2010 MIC / SHORT-TERM INVESTMENT
35	50	103040	AR Other		GEN			3.117.911,42-	12/10/2010

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Invoices for API sales to the IACs from Rhodes Tech were processed in SAP beginning in 2009.¹ As an example, invoices for Bard in 2009 are shown below in SAP on Rhodes Tech's books (SAP company code 227).²

By partner - Items List of Billing Documents																					
<div> Subtotal </div>																					
By partner - Items List of Billing Documents																					
Payer 0000134034 BARD PHARMACEUTICALS CAMBRIDGE Billing date 01.01.2009 to 31.12.2009																					
Billing Doc.	Item S	Created by	BILL	Σ	Net Value	Curr.	SOrg.	DstC	COT	Payer	Name of the payer	Address	Material	Description	Plant	Batch	Billed qty	SU	BlCat	Billing Date	DocCa Ret
					11.642.440,1	USD															
					2.752.902,56	USD															
90833237	10	CELENTAM	ZS1		428.664,24	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01	52-09XYK	193,092	KG	L	20.11.2009	N
90833238	10	CELENTAM	ZS1		1.013.616,48	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01	51-09XYK	456,584	KG	L	18.11.2009	N
90802606	10	CELENTAM	ZS1		1.310.621,84	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		978,076	KG	L	06.08.2009	N
					8.889.537,56	USD															
90833839	10	BACKGROUND	ZF2		997.949,94	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		449,527	KG	L	30.11.2009	M
90833265	10	CELENTAM	ZF2		1.442.280,72	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		649,676	KG	L	25.11.2009	M
90832118	10	BACKGROUND	ZF2		428.664,24	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01	52-09XYK	193,092	KG	L	20.11.2009	M
90831437	10	BACKGROUND	ZF2		1.013.616,48	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01	51-09XYK	456,584	KG	L	18.11.2009	M
90804890	10	BACKGROUND	ZF2		1.525.075,62	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		686,971	KG	L	20.08.2009	M
90803280	10	BACKGROUND	ZF2		2.171.328,72	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		978,076	KG	L	06.08.2009	M
90801199	10	BACKGROUND	ZF2		1.310.621,84	USD	227	GB	Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD	RI01		978,076	KG	L	06.08.2009	M

¹This applies to all IACs with the exceptions of P.F. Labs, Mundipharma Research Limited and Modi Mundipharma Private Limited, for which post-2009 sales were only processed as journal entries (i.e., no invoices were generated in SAP; manual invoices were created).

²Total API sales for 2009 of \$6,136,635 reconcile to the chart on Slide 234 by netting returns (the sum of the net value of the first three documents, \$2,752,903) against all other sales documents (the sum of the net value of all other documents, \$8,889,538). The totaled amount of \$11,642,440 should be disregarded as it is only a sum of the absolute values of all billing documents, including returns.

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

API sales from Rhodes Tech to Bard from 2018 are shown below in SAP on Rhodes Tech's (SAP company code 227) accounting records in SAP.¹

By partner - Items List of Billing Documents

Subtotal

By partner - Items List of Billing Documents

Payer

0000134034

BARD PHARMACEUTICALS

CAMBRIDGE

Billing date

01.01.2018 to 31.12.2018

Billing Doc.	Item S	Created by	BLIT	Σ	Net Value	Curr.	SOrg.	DChl	DstC	SDst	COT	Payer	Name of the payer	Address	Material	Description	Prod.hier.	Plant	Batch	Billed qty	SU	S	I
					11.363.893,22	USD																	
92375061	10	BACKGROUND	ZF2		88.910,08	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		69,461	KG		f
92375062	10	BACKGROUND	ZF2		960.915,20	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		750,715	KG		f
92364811	10	BACKGROUND	ZF2		107.539,20	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		84,015	KG		f
92364812	10	BACKGROUND	ZF2		257.029,12	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		200,804	KG		f
92364810	10	BACKGROUND	ZF2		293.698,56	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		229,452	KG		f
92349636	10	BACKGROUND	ZF2		320.067,84	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	27-18XYK	250,053	KG		f
92336203	10	BACKGROUND	ZF2		479.654,40	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		374,730	KG		f
92336202	10	BACKGROUND	ZF2		639.581,44	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		499,673	KG		f
92318359	10	BACKGROUND	ZF2		21.990,40	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	11-18XYK	17,180	KG		f
92318357	10	BACKGROUND	ZF2		91.589,12	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	21-18XYK	71,554	KG		f
92318358	10	BACKGROUND	ZF2		756.185,60	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		590,770	KG		f
92307564	10	BACKGROUND	ZF2		38.138,85	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	11-18XYK	28,251	KG		f
92307563	10	BACKGROUND	ZF2		269.863,65	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	23-18XYK	199,899	KG		f
92307565	10	BACKGROUND	ZF2		337.176,00	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	11-18XYK	249,760	KG		f
92307566	10	BACKGROUND	ZF2		494.074,35	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		365,981	KG		f
92291145	10	BACKGROUND	ZF2		80.168,40	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		59,384	KG		f
92291148	10	BACKGROUND	ZF2		127.230,75	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	21-18XYK	94,245	KG		f
92291149	10	BACKGROUND	ZF2		148.217,85	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		109,791	KG		f
92291146	10	BACKGROUND	ZF2		215.549,10	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		159,666	KG		f
92291147	10	BACKGROUND	ZF2		242.875,80	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	21-18XYK	179,908	KG		f
92291144	10	BACKGROUND	ZF2		270.935,55	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	17-18XYK	200,693	KG		f
92271815	10	BACKGROUND	ZF2		108.124,20	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01		80,092	KG		f
92271817	10	BACKGROUND	ZF2		269.358,75	USD	227	EX	GB		Z4	134034	BARD PHARMACEUTICALS	156580	054000	OXYCODONE HCL USP PWD		RI01	6-18XYK	199,525	KG		f

¹Screenshot does not include all entries – abbreviated version shown.

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Once invoicing began to be processed in SAP, API sales were debited to account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) under the respective IAC's customer number and credited either to account 402000 (Sales – Other) or 403000 (Foreign Sales) on Rhodes Tech's books (SAP company code 227). The example below shows the earliest non-returned sale for Bard (customer 134034) from 2009. In this instance, upon receipt of payment, the amount was debited to 101045 (Accounts Receivable Clearing (Non-Trade)) and any realized FX gains or losses were recognized in account 700520 (Realized FX).

Document Overview - Display									
<div> </div>									
<div> <div>Doc.Type : ZD (Customer invoice) Normal document</div> <div> <div>Doc. Number 90803280</div> <div>Company Code 227</div> <div>Fiscal Year 2009</div> </div> <div> <div>Doc. Date 06.08.2009</div> <div>Posting Date 06.08.2009</div> <div>Period 08</div> </div> <div> <div>Calculate Tax <input type="checkbox"/></div> <div>Ref.Doc. 0000372423</div> <div>Doc. Currency USD</div> </div> </div>									
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	134034	BARD PHARMACEUTICALS					2.171.328,72	9/23/09 wire received for \$3,660,222.90.td
2	50	403000	Foreign Sales		OXR			2.171.328,72-	

Document Overview - Display									
<div> </div>									
<div> <div>Doc.Type : DA (Customer document) Normal document</div> <div> <div>Doc. Number 1600000007</div> <div>Company Code 227</div> <div>Fiscal Year 2009</div> </div> <div> <div>Doc. Date 25.09.2009</div> <div>Posting Date 29.09.2009</div> <div>Period 09</div> </div> <div> <div>Calculate Tax <input type="checkbox"/></div> <div>Ref.Doc. PD WT 09/25/09</div> <div>Doc. Currency USD</div> <div>Doc. Hdr Text act #134034 various inv</div> </div> </div>									
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	101045	A/R Clrng (NonTrade)		GEN			3.660.222,90	
2	15	134034	BARD PHARMACEUTICALS					3.696.404,34-	
3	40	700520	Realized FX	9001227	GEN			36.181,44	

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Continuing with the example from the prior slide, the invoice was settled via a payment from Napp Pharmaceuticals (Bard's parent company) debited to account 100010 (Cash Concentration) and credited to account 101045 (Accounts Receivable Clearing (Non-Trade)).

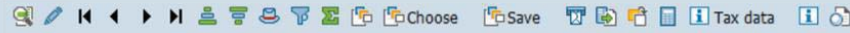
Document Overview - Display									
									
Doc.Type : SA (G/L account document) Normal document Doc. Number 100016548 Company Code 227 Fiscal Year 2009 Doc. Date 01.10.2009 Posting Date 30.09.2009 Period 09 Calculate Tax <input type="checkbox"/> Doc. Currency USD Doc. Hdr Text CTW 09252009 to 09302009									
Itm	FK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
19	50	100010	Cash Concentration		GEN			8.200.000,00-	MIC / MONEY MARKET
20	50	102219	Purdue Wilson NC		GEN			5.216.229,31-	FUNDING from P. PHARMACEUTICALS LP (NC)
21	50	102507	SVC Pharma L.P.		GEN			1.080.000,00-	FUNDING from SVC PHARMA LP
22	50	100010	Cash Concentration		GEN			970.000,00-	MIC / MONEY MARKET
23	50	100010	Cash Concentration		GEN			715.328,13-	CONTROL DISBURSEMENT ACCOUNT FUNDING
24	50	100450	BOA Money Market		GEN			700.000,00-	MIC / MONEY MARKET
25	50	100010	Cash Concentration		GEN			250.814,51-	FUNDING to P. PHARMA TECHNOLOGIES, INC.
26	50	100010	Cash Concentration		GEN			248.595,11-	FUNDING to PURDUE PHARMA LP
27	50	100010	Cash Concentration		GEN			108.038,55-	CONTROL DISBURSEMENT ACCOUNT FUNDING
28	50	100010	Cash Concentration		GEN			85.697,59-	CONTROL DISBURSEMENT ACCOUNT FUNDING
29	50	100010	Cash Concentration		GEN			35.000,00-	FUNDING to SVC PHARMA LP
30	50	100010	Cash Concentration		GEN			10.988,99-	CONTROL DISBURSEMENT ACCOUNT FUNDING
31	50	100450	BOA Money Market		GEN			10.000,00-	MIC / MONEY MARKET
32	50	100010	Cash Concentration		GEN			5.000,00-	FUNDING to RHODES TECHNOLOGIES, INC. (247)
33	50	100010	Cash Concentration		GEN			1.438,82-	FUNDING to TXP SERVICES, INC.
34	50	100010	Cash Concentration		GEN			1.069,77-	FUNDING to MUNDIPHARMA LLC
35	50	100010	Cash Concentration		GEN			871,58-	FUNDING to PURDUE PRODUCTS LP
36	50	100530	Misc. Cash Clearing		GEN			146,00-	MISCELLANEOUS BANK DEPOSIT
37	40	100010	Cash Concentration		GEN			3.660.222,90	9/25/2009 NAPP PHARMACEUTICAL PAYMENT for INV #s:
38	40	100010	Cash Concentration		GEN			534.619,79	9/28/2009 BANK ERROR / WASH TRANSACTION
39	40	700030	Misc. Income	9000227	GEN			534.619,79	9/28/2009 BANK ERROR / WASH TRANSACTION
40	40	102109	The PF Laboratories		GEN			26.830,00	9/28/2009 FUNDING to THE P.F. LABORATORIES, INC.
41	50	101045	A/R Clrng (NonTrade)		GEN			3.660.222,90-	9/25/2009 NAPP PHARMACEUTICAL PAYMENT for INV #s:
42	50	700030	Misc. Income	9000227	GEN			534.619,79-	9/28/2009 BANK ERROR / WASH TRANSACTION
43	50	100010	Cash Concentration		GEN			534.619,79-	9/28/2009 BANK ERROR / WASH TRANSACTION
44	50	100010	Cash Concentration		GEN			26.830,00-	9/28/2009 FUNDING to THE P.F. LABORATORIES, INC.

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

An example of the journal entries from the latest invoice from 2018 is shown below. Sales were debited to account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) under Bard's customer number (134034) and credited to account 403000 (Foreign Sales). Balances owed were subsequently transferred to account 103040 (AR – Other) and any realized FX gains or losses were recognized on account 700520 (Realized FX).

Document Overview - Display

Doc.Type : ZD (Customer invoice) Normal document

Doc. Number

92375062

Company Code

227

Fiscal Year

2018

Doc. Date

20.11.2018

Posting Date

20.11.2018

Period

11

Calculate Tax

☐

Ref.Doc.

0000893328

Doc. Currency

USD

Itm	FK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	134034	BARD PHARMACEUTICALS					960.915,20	11-21 emailed inv copy to Walter, Dan & Tony-jk
2	50	403000	Foreign Sales		OKR			960.915,20-	

Document Overview - Display

Doc.Type : DA (Customer document) Normal document

Doc. Number1600000176Company Code227Fiscal Year2018

Doc. Date28.11.2018Posting Date29.11.2018Period11

Calculate Tax☐

Ref.Doc.PD WI 11/28/18

Doc. CurrencyUSD

Doc. Hdr Text\$954,398.04 Bard

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	103040	AR Other		GEN			954.398,04	
2	15	134034	BARD PHARMACEUTICALS					978.334,72-	
3	40	700520	Realized FX	9001227	GEN			23.936,68	

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

Continuing with the example from the prior slide, amounts owed were settled in lump sum intercompany payments debited to account 100010 (Cash Concentration) and credited to account 103040 (Accounts Receivable – Other).

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document

Doc. Number

100061023

Company Code

227

Fiscal Year

2018

Doc. Date

29.11.2018

Posting Date

28.11.2018

Period

11

Calculate Tax

☐

Ref.Doc.

CWS

Overall No.

0100061023227 18

Doc. Currency

USD

Doc. Hdr Text

CTW227 11262018-11282018

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			430,48-	FUNDING XFER TO 006301511162509
2	50	100010	Cash Concentration		GEN			6.238,92-	FUNDING XFER TO 006301511162509
3	40	100010	Cash Concentration		GEN			954.398,04	FX USD INCOMINGFEDCHIPSDDA [REDACTED] BANK NA
4	40	100010	Cash Concentration		GEN			1.127.879,86	INTER-COMPANY SETTLEMENT: OCTOBER 2018
5	40	100010	Cash Concentration		GEN			1.022.002,24	CORP PAY
6	50	100010	Cash Concentration		GEN			17.470,10-	FUNDING XFER TO 006301511162509
7	40	100040	Chase Control ZBA		GEN			430,48	FUNDING XFER TO 006301511162509
8	40	100040	Chase Control ZBA		GEN			6.238,92	FUNDING XFER TO 006301511162509
9	50	103040	AR Other		GEN			954.398,04	FX USD INCOMINGFEDCHIPSDDA [REDACTED] BANK NA
10	40	100040	Chase Control ZBA		GEN			17.470,10	FUNDING XFER TO 006301511162509
11	50	102208	Purdue Pharma L.P.		GEN			1.127.879,86-	
12	50	102250	Rhodes Pharm LP		GEN			1.022.002,24-	

Exhibit 2A: Intercompany transfers between various IACs and Rhodes Tech for active pharmaceutical ingredients

It is possible to determine that amounts owed to Rhodes by the various IACs for API (as well as owed by Purdue¹) were periodically settled through lump sum cash payments and netting of intercompany account balances. The chart below shows the cumulative balances, debits, and credits from January 1, 2008 to September 15, 2019 in account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) on Rhodes Tech's books (SAP company code 227).

Account 101015 Company 227	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Prior Year Cumulative Balance \$	-	\$ 42,892	\$ 1,595,699	\$ -	\$ 53,868	\$ 152,947	\$ 2,485,717	\$ 3,881,890	\$ 1,738,621	\$ 2,290,664	\$ (360,898)	\$ 224,093
Debits	3,487,108	9,796,231	12,436,935	12,277,656	12,726,354	9,609,949	66,460,982	47,534,805	59,234,358	68,582,732	58,782,437	52,362,206
Credits	(3,444,215)	(8,243,425)	(14,032,635)	(12,223,788)	(12,627,275)	(7,277,180)	(65,064,809)	(49,678,075)	(58,682,315)	(71,234,295)	(58,197,446)	(48,341,448)
Ending Cumulative Balance	\$ 42,892	\$ 1,595,699	\$ -	\$ 53,868	\$ 152,947	\$ 2,485,717	\$ 3,881,890	\$ 1,738,621	\$ 2,290,664	\$ (360,898)	\$ 224,093	\$ 4,244,851

¹For further information on sales of API to Purdue, please refer to Exhibit 3F.

Exhibit 2B: Intercompany transfers between Mundipharma's LAM region and Rhodes Pharma for finished dosage products

Based on discussions with Rhodes, Rhodes Pharma provided a small amount of finished dosage products to Mundipharma's Latin America, Asia Pacific and Middle East/Africa ("LAM") region in 2016 and 2017. These products were sold at cost plus a [REDACTED] markup.

Product	IAC Purchaser	Date	Quantity	Amount
Oxycodone/APAP 5MG/325MG tablets 100s	Mundipharma Near East GMBH	6/16/2016	[REDACTED]	\$ 1,821
Oxycodone/APAP 5MG/325MG tablets 100s	Mundipharma Near East GMBH	9/28/2016	[REDACTED]	34,140
Total				\$ 35,961

Exhibit 2B: Intercompany transfers between Mundipharma's LAM region and Rhodes Pharma for finished dosage products

These receivables were recorded and subsequently settled in cash through the following accounting entries in Rhodes Pharma's (SAP company code 250) accounting records in SAP.

Account Number	Account Description	DR	CR
101010	Accounts Receivable (Foreign)	\$ 34,140	
403000	Foreign Sales		\$ (34,140)
101010	Accounts Receivable (Foreign)	\$ 1,821	
403000	Foreign Sales		\$ (1,821)
101045	Accounts Receivable Clearing (Non-Trade)	\$ 35,841	
101010	Accounts Receivable (Foreign)		\$ (35,841)
660080	Bank Service Charges	\$ 25	
102999	Virtual Company	\$ 95	
101010	Accounts Receivable (Foreign)		\$ (120)

Exhibit 2B: Intercompany transfers between Mundipharma's LAM region and Rhodes Pharma for finished dosage products

These entries appear in SAP as follows (with notation to a cash settlement):

Document Overview - Display

Doc.Type : ZD (Customer invoice) Normal document
 Doc. Number 91956909 Company Code 250 Fiscal Year 2016
 Doc. Date 28.09.2016 Posting Date 28.09.2016 Period 09
 Calculate Tax ☐
 Ref.Doc. 0000767456
 Doc. Currency USD

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	139892	MUNDIPHARMA NEAR EAS					34.140,00	8/16/17 rebilled on pplp-9999.td
2	50	403000	Foreign Sales		ORA			34.140,00-	

Display Document: Line Item 001

Customer 139892 MUNDIPHARMA NEAR EAST GMBH G/L Acc 101010
 CoCode 250 PO BOX CH-4020
 Rhodes Pharmaceuticals LP BASEL Doc. No. 91956909
 Line Item 1 / Invoice / 01
 Amount 34.140,00 USD
 General Ledger Account (1) 1 Entry found
 G/L account with delete/lock flag in chart of accounts Key words G/L account...

Long Text ChAc DeFI Pstg block Crtn.block Plan.block G/L Acct
 Accounts Receivable Foreign PURD 101010

Document Overview - Display

Doc.Type : ZD (Customer invoice) Normal document
 Doc. Number 91899037 Company Code 250 Fiscal Year 2016
 Doc. Date 16.06.2016 Posting Date 16.06.2016 Period 06
 Calculate Tax ☐
 Ref.Doc. 0000767457
 Doc. Currency USD

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	139892	MUNDIPHARMA NEAR EAS					1.820,80	8/16/17 rebilled on pplp-9999.td
2	50	403000	Foreign Sales		ORA			1.820,80-	

Document Overview - Display

Doc.Type : DE (Customer payment) Normal document
 Doc. Number 1400008458 Company Code 250 Fiscal Year 2017
 Doc. Date 31.08.2017 Posting Date 31.08.2017 Period 08
 Calculate Tax ☐
 Ref.Doc. FD WT 8/31/17
 Doc. Currency USD
 Doc. Mdr Text 435,840.80 PPLP9999 13989

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	101045	A/R Clring (NonTrade)					35.840,80	
2	15	139892	MUNDIPHARMA NEAR EAS		GEN			35.840,80-	Overpayment

Document Overview - Display

Doc.Type : AB (Accounting document) Normal document
 Doc. Number 100021027 Company Code 250 Fiscal Year 2017
 Doc. Date 05.09.2017 Posting Date 05.09.2017 Period 09
 Calculate Tax ☐
 Ref.Doc. Overall No. 0100021027250 17
 Doc. Currency USD

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	660080	Bank Service Charges	2100250	GEN			25,00	Bank Service Charge
2	17	139892	MUNDIPHARMA NEAR EAS					120,00-	
3	40	102999	Virtual Company		GEN			95,00	